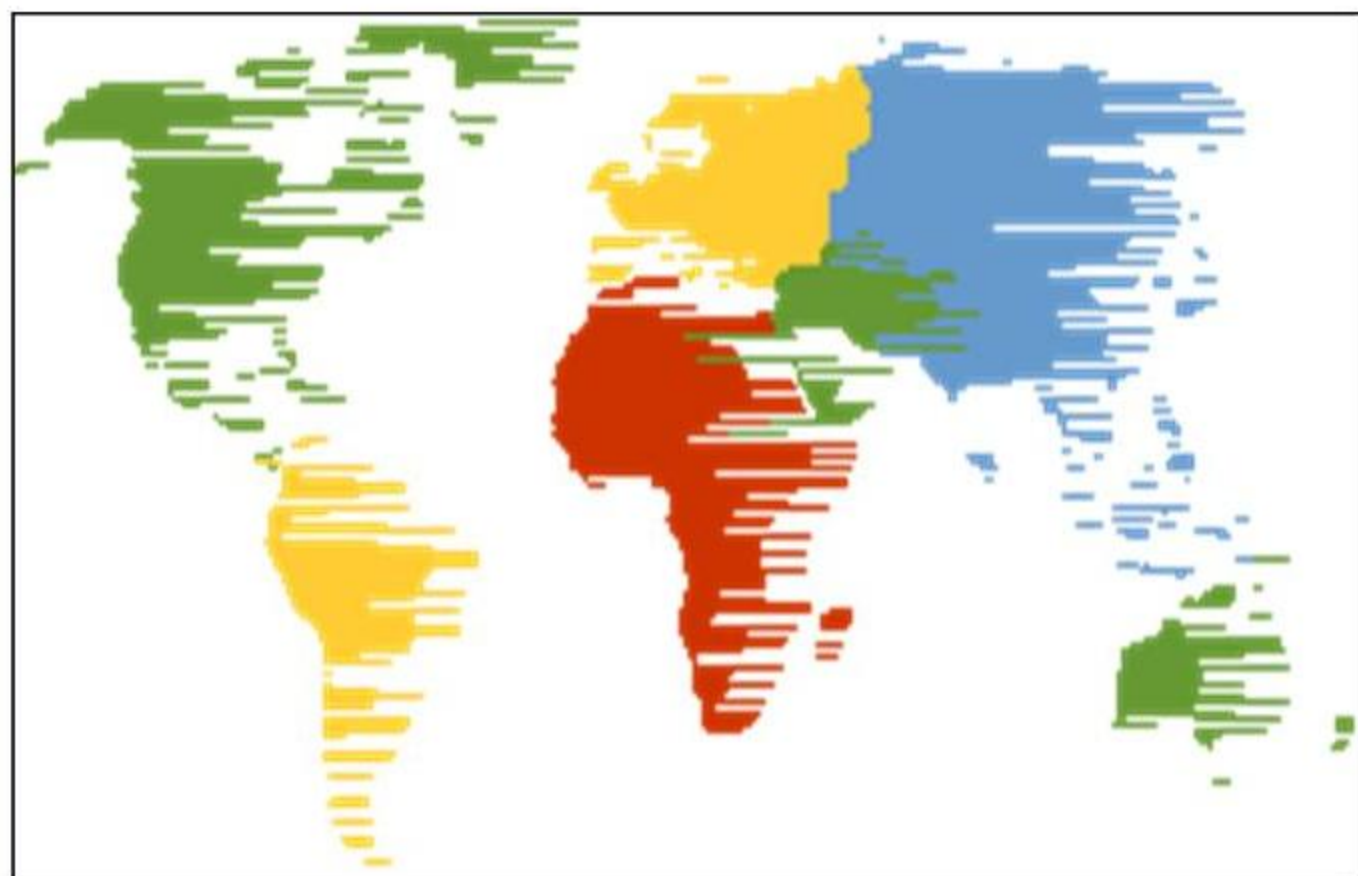


# **IABE-2013 Las Vegas** **Annual Conference** **PROGRAM**

October 13-15, 2013  
Circus Circus Las Vegas Hotel & Casino,  
Nevada, USA



## **Conference Chair**

**Dr. Marius Gavriletea, Babes Bolyai University, Romania**

## **Organizing Committee**

**Dr. Bhavesh M. Patel, Program Chair**

**Dr. Tahi J. Gnepa, Program Chair**

**Dr. Phapruek Ussahawanitchakit, Program Chair**



**International Academy of Business and Economics®**

Promoting Global Competitiveness™

**IABE.EU**



IABE.ORG

**IABE® International Academy of Business and Economics®**



Promoting Global Competitiveness™

## **CALL FOR PAPERS**

**IABE-2014 - Verona Summer Conference**

**Verona, Italy, June 27-29, 2014**

**Partnership with Verona University,**

**Department of Philosophy, Education and Psychology, Italy**

Submission Deadline: **May 15, 2014**. Early Online Submissions Welcome!

### **Organizing Committee**

**Dr. Luigina Mortari, Program Chair, Head of the Department of Philosophy, Education and Psychology, Verona University, Italy**

**Dr. Riccardo Sartori, Program Chair, Verona University, Italy**

**Dr. Marius Gavriltea, Program Chair, Babes Bolyai University, Cluj-Napoca, Romania**

### **“Research / Teaching Excellence in Business and Economics”**

We invite papers/articles, abstracts, or cases on topics related to research, practice, and teaching in all subject areas of Business Administration, Economics, International Business, E-Business, Public Administration, Healthcare Administration, and related subjects areas. Please refer to our list for nearly 70 subject areas in 10 broadly defined tracks for the conference. Please visit our website: [www.iabe.org](http://www.iabe.org).

All manuscripts will be double-blind peer-reviewed on a continual basis throughout the year. We will email result of the review process to the author(s) in about eight weeks after the submission. All recommended manuscripts will be scheduled for presentation at the conference and for publication in the IABE *Proceedings* on CD. Based on the reviewers' recommendations and subject area, the highly competitive papers will be published in one of the refereed journals. Following refereed and publicly available journals are listed in the Cabell's Directories 2003-14 Editions. All our journals are listed in Ulrich's International Periodicals Directory since 2003. Each journal has the ISSN and Call Number issued by the U.S. Library of Congress, Washington. Our journals are sponsored by the universities. The journals are our Registered Trademarks or Trademarks. The journals are double blind peer-reviewed and publicly available publications.

### **Refereed Publications:**

***European Journal of Management***: (ISSN: 1555-4015)

***Journal of International Business and Economics***: (ISSN: 1544-8037)

***Journal of International Finance and Economics***: (ISSN: 1555-6336)

***Review of Business Research***: (ISSN: 1546-2609)

***International Journal of Business Strategy***: (ISSN: 1553-9363)

### **Instructions for Submission of Manuscripts for the Review:**

**Submission Deadline:** **May 15, 2014**. **Early Online Submissions are Welcome!**

**Paper Format:** Please Use MS Word Arial font size 10 with single spacing.

Margins: All margins 1 inch each; Maximum 30 pages for review!

**Online Submissions:** Please submit your paper online at <http://www.iabe.eu>. It's easy!

**E-Mail Submissions:** E-mail paper in an MS-Word file attachment to: [Review@iabe.org](mailto:Review@iabe.org)

On completion of the review process in about eight weeks, author(s) of accepted papers will be emailed a letter of acceptance along with other information. **Submit your paper early for full considerations!**

**Registration Fee\*:** €310 Euro per participant. Please visit our website [www.iabe.eu](http://www.iabe.eu) for more information.

**Benefits:** Registration fee includes an opportunity to publish your accepted paper in a publication, one printed issue of the journal or Proceedings CD containing your paper, the luncheon, the reception, breakfast/coffee breaks, an international forum to present your paper, attend other presentations, listing of your paper in the program, one-year IABE membership, and an opportunity to meet and network with your international colleagues in a friendly environment. **+ Verona!**



# Welcome to the IABE-2013 Las Vegas!

Dear IABE Participants,

Welcome to the IABE-2013 Las Vegas - Annual Conference of the International Academy of Business and Economics (IABE-2013 Las Vegas) and welcome to Las Vegas! This Annual Conference is an exciting event to you as well as to us. As we have in the past, IABE is providing again another forum for you to interact with hundreds of like-minded scholars from all continents. Enjoy this truly global intellectual atmosphere! Explore the city of Las Vegas!

Throughout its existence, IABE has offered its members flexibility and open access, and we hope we can continue providing the same benefits in the future. Increasingly, though, we are going to need your help as we face the unavoidable challenges and constraints of growth. This has been the fifth year we experimented with electronic submissions through the IABE site. As we move from the current hybrid system to full online interface, and as we implement other electronically driven transaction modalities, we strongly encourage you to (re)visit our site and make full use of the facilities and options it offers. This Annual conference will continue to be held during October each year; likewise, most IABE journals will continue to be published in March, June, and October each year. Therefore, we now encourage all year-round submissions. Among other challenges, growth of our conference and journals has meant pressure on our paper review infrastructure and we believe the above innovations will make the whole paper submission-review-feedback process an enjoyable experience for all.

To all the authors, reviewers and board members who helped shape the current conference, we say thank you for your dedication and for making the 2013 Annual Conference, a milestone in IABE history. To all IABE members, we announce that we will be holding our IABE-2013 Las Vegas annual conference on October 13-15, 2013. The deadline for submitting your paper to the IABE-2013 Las Vegas annual Conference is August 15, 2013. We urge you to submit your work soon online at the IABE websites ([www.iabe.eu](http://www.iabe.eu); [www.iabe.org](http://www.iabe.org)).

We appreciate following universities sponsoring our journals and the IABE-2013.

Journal Name	Sponsoring University
Journal of International Business and Economics (JIBE)	Maharakham University, Thailand
International Journal of Business Strategy (IJBS)	California State University Channel Islands, Camarillo
Review of Business Research (RBR)	Jackson State University, Jackson, Mississippi
International Journal of Business Research (IJBR)	Texas Southern University, Houston, Texas Hampton University, Hampton, Virginia

On behalf of the IABE Executive Committee and the IABE Members, we highly appreciate our Keynote Speakers, Dr. Mark A. Lee and Dr. David D. Stinson of Trinity Western University, Langley, British Columbia, Canada.

Enjoy IABE-2013 Las Vegas! Prepare for IABE-2014 Orlando in March and IABE-2014 Verona in June of 2014!

Warm Regards,

Dr. Marius D. Gavrilitea, Conference Chair  
Dean/Dr. Phaprukhe Ussahawanitchakit, Program Chair  
Dr. Tahi J. Gnepa, Program Chair  
Dr. Bhavesh M. Patel, Program Chair



IABE.EU

**IABE® International Academy of Business and Economics®**  
Promoting Global competitiveness™

## IABE EXECUTIVE BOARD 2013:

- President: Dr. Cheick Wagué, South Stockholm University, Sweden
- Vice Presidents: Dr. Phapruke Ussahawanitchakit, Mahasarakham University, Thailand  
Dr. Tahi J. Gnepa, California State University-Stanislaus, Turlock, CA  
Dr. Bhavesh M. Patel, Ahmedabad University, Ahmedabad, Gujarat, INDIA  
Dr. Marius Gavriletea, Babes Bolayi University, Cluj-Napoca, Romania  
Dr. Scott K Metlen, University of Idaho, Moscow ID
- Executive Members: Dr. Ricarda B. Bouncken, University of Greifswald, Greifswald, Germany  
Dr. Ben-Jeng Wang, Tunghai University, Taichung, Taiwan  
Dr. Zinovy Radovitsky, California State University-East Bay, Hayward, CA  
Dr. Joy Bhadury, University of North Carolina, Greensboro, North Carolina  
Dr. Anand Desai, Ohio State University, Columbus, OH  
Dr. William P. Cordeiro, California State Univ. Channel Islands, Camarillo  
Dr. CB Claiborne, Texas Southern University, Houston Texas  
Dr. Marek Cwiklicki, Cracow University of Economics, Krakow, Poland  
Dr. Balasundram Maniam, Sam Houston State University, Huntsville, Texas, USA  
Dr. Djula Borozan, J.J. Strossmayer University in Osijek, Croatia  
Dr. Vishnuprasad Nagadevara, Indian Institute of Management Bangalore, India  
Dr. Manying Qiu, Virginia State University, Petersburg, Virginia, USA

## IABE-2013 Las Vegas - Executive Committee:

- |                   |                                       |
|-------------------|---------------------------------------|
| Conference Chair: | Dr. Marius D. Gavriletea              |
| Program Chair:    | Dean/ Dr. Phaprukhe Ussahawanitchakit |
| Program Chair:    | Dr. Tahi J. Gnepa                     |
| Program Chair:    | Dr. Bhavesh M. Patel                  |

## Session Chairs:

- |                                  |                               |
|----------------------------------|-------------------------------|
| <b>A.M Dayang-Affizzah</b>       | <b>Michael K. McCuddy</b>     |
| <b>Ahmad Vessal</b>              | <b>Nichakorn Ditkaew</b>      |
| <b>Alfred L. Guiffrida</b>       | <b>Nidi Bueno</b>             |
| <b>Cheick Wague</b>              | <b>Peter A. Reday</b>         |
| <b>Diane Bruce Anstine</b>       | <b>Prasad Vemala</b>          |
| <b>Dixon-Ogbechi N. Bolajoko</b> | <b>Prema Nakra</b>            |
| <b>Dory Daw</b>                  | <b>Ricardo DaSilva</b>        |
| <b>Elie Menassa</b>              | <b>Rick Tallman</b>           |
| <b>Florian U. Siems</b>          | <b>Ruby L. Beale</b>          |
| <b>Framarz Byramjee</b>          | <b>Ryan Savitz</b>            |
| <b>Fung-Shine Pan</b>            | <b>Sutana Boonlua</b>         |
| <b>H. Barry Spraggins</b>        | <b>Tansu Barker</b>           |
| <b>Hongxia Wang</b>              | <b>Tekin Akgeyik</b>          |
| <b>Jayen B. Patel</b>            | <b>Thorhallur Gudlaugsson</b> |
| <b>Lam Nguyen</b>                | <b>Wayne H. Decker</b>        |
| <b>Majdi Ben Selma</b>           | <b>William G. Vendemia</b>    |
| <b>Marius Gavriletea</b>         |                               |



IABE.eu

## IABE® International Academy of Business and Economics®

Promoting Global competitiveness™

### IABE Professional Membership:

We invite you to join the IABE as a Professional Member. As a Professional Member of the IABE, you will have full online access to one of the IABE journals of your choice and you will receive Professional Membership Certificate for an annual fee of US \$75 (€60). You may also register for online subscription to an additional journal of your choice. Please join the IABE Professional Membership ONLINE at [www.iabe.eu](http://www.iabe.eu) or [www.iabe.org](http://www.iabe.org) soon.

### ONLINE Paper Submission:

IABE reviews papers for the conference presentation and for the journal publications through out the year. Please submit your papers ONLINE at [www.iabe.eu](http://www.iabe.eu) or [www.iabe.org](http://www.iabe.org). It's easy, quick and secure! You may also check status of your paper submitted and a summary of reviewers' comments.

Paper Submissions Deadlines:

IABE-2014 Orlando: Jan 11, 2014 [www.iabe.eu](http://www.iabe.eu)

IABE-2014 Verona: May 15, 2014 [www.iabe.eu](http://www.iabe.eu)

IABE-2014 Las Vegas: Aug 20, 2014 [www.iabe.eu](http://www.iabe.eu)

### ONLINE Conference Registration:

Please complete your registration ONLINE at [www.iabe.eu](http://www.iabe.eu) or [www.iabe.org](http://www.iabe.org). During online registration, you can submit your formatted paper, if any, and pay your total registration fee using credit/debit card or checking account. It is easy, quick, and secure to register online and pay through Google Checkout or Paypal.

### Join us as a Paper Reviewer:

We request you to join the IABE as a paper reviewer. Sign up as a paper reviewer ONLINE at [www.iabe.eu](http://www.iabe.eu) or [www.iabe.org](http://www.iabe.org).

### Journal Sponsorship:

We are seeking sponsors for some of our journals. If your university / organization is interested in sponsoring our journal, please contact us at [Admin@iabe.eu](mailto:Admin@iabe.eu) for more details.

# IABE-2013 Las Vegas Program

## WELCOME!

### Please read all instructions below:

If you completed registration and you are planning to NOT attend the IABE-2013 Las Vegas- Annual 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 November. Please note that attendance at the conference is optional.

**How to search your paper presentation in the Program (DRAFT):**

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 Circus Circus Hotel and Casino, Las Vegas, please contact only Dr. Marius Gavriletea. All rescheduled presentations will be given during the conference, between October 13-15, 2013. On space available basis, Dr. Gavriletea will certainly try to help you with rescheduling your presentation starting October 8, 2013 and NOT before. Please DO NOT email Dr. Gavriletea regarding rescheduling your presentation.

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

Power point equipment will be available for your presentation.  
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. Marius Gavriletea, Program Chair, will be available for any additional help.

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

Dr. Marius Gavriletea and David Morse will be ready to assist you with your problems at the IABE registration desk. If you have any other problem(s), please contact Dr. Gavriletea 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. Gavriletea.

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

**What else?** Attend the events and sight-seeing, have fun and entertainment, great food, and visit great places in Las Vegas.

## Thank You!



# IABE-2013 Las Vegas: Annual Conference Program

## Circus Circus Las Vegas Hotel & Casino



### Presentation Rooms:

Salon 1  
Salon 2  
Salon 3  
Salon 4

### Sunday, October 13, 2013:

### Registrations and Presentations

7:45 AM – 3:30 PM  
7:45 AM – 8:00 AM  
10:00 AM – 11:50 AM  
  
1:00 PM – 2:50 PM  
2:50 PM – 3:00 PM  
3:00 PM – 4:50 PM

Early Registration in Upper Level Foyer  
Coffee/Snacks  
Paper Presentations: Concurrent Sessions  
BREAK  
Paper Presentations: Concurrent Sessions  
Coffee Break  
Paper Presentations: Concurrent Sessions

### Monday, October 14, 2013:

### Registrations and Presentations

7:45 AM – 3:30 PM  
7:45 AM – 8:00 AM  
8:00 AM – 9:50 AM  
9:50 AM – 10:00 AM  
10:00 AM – 11:30 AM  
11:30 AM – 1:15 PM  
1:15 PM – 2:50 PM

Conference Registration in Upper Level Foyer  
Coffee/Snacks  
Paper Presentations: Concurrent Sessions  
Coffee Break  
Paper Presentations: Concurrent Sessions  
IABE-2013 Luncheon (Meeting Room A, Circus Circus)  
Paper Presentations: Concurrent Sessions

### Tuesday, October 15, 2013:

### Registrations, Presentations and Luncheon

7:45 AM – 2:30 PM  
7:45 AM – 8:00 AM  
8:00 AM – 9:50 AM  
9:50 AM – 10:00 AM  
10:00 AM – 11:50 AM  
  
1:00 PM – 2:50 PM  
6:30 PM – 7:30 PM  
7:30 PM

Conference Registration in Upper Level Foyer  
Coffee/Snacks  
Paper Presentations: Concurrent Sessions  
Coffee Break  
Paper Presentations: Concurrent Sessions  
BREAK  
Paper Presentations: Concurrent Sessions  
Dinner Buffet (Ask for Details at Reception)  
IABE-2013 Las Vegas Concludes!

**Sunday, October 13, 2013, 10:00 AM - 11:50 AM, Salon 1**

**Track: Management Science**

**Session Chair: Ahmad Vessal**

**JOB SATISFACTION AND MOTIVATION EFFECT ON ORGANIZATIONAL COMMITMENT : A COMPARATIVE STUDY OF HOSPITALS, BURIRAM PROVINCE, THAILAND**

Rapheephan Phong-inwong, Buriram Rajhabhat University, Thailand

**THE INFLUENCES OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ON ORGANIZATION VALUE OF HOTEL BUSINESS IN THAILAND**

Siwaporn Phayakkanant, Surindra Rajabhat University, Thailand

Nantana Ooucharean, Mahasarakham University, Thailand

Napaporn Chuntarung, Rajamangala University of Technology Isan Surin Campus, Thailand

**A FUZZY MPMC MODEL TO EVALUATE THE REUSABILITY OF FAST-INNOVATIVE PRODUCTS**

Shahin Kouchekian-Sabour, Ryerson University, Toronto, Canada

**SERVICE COLLABORATION CAPABILITY, SERVICE CREATIVITY, AND SERVICE PERFORMANCE: EVIDENCE FROM HOTEL BUSINESSES IN THAILAND**

Kumpanat Siriyota, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**REVIEW OF TIME-COST OPTIMIZATION TECHNIQUES IN CONSTRUCTION PROJECT MANAGEMENT**

Dr. Eric K. W. Lau, Department of Marketing, City University of Hong Kong, Hong Kong

Dr. P.L. Ng, Department of Civil Engineering, The University of Hong Kong, Hong Kong

**COURSE SEQUENCING USING INTEGER PROGRAMMING**

Ahmad Vessal, California State University Northridge, Northridge, California, USA

**DATA MINING APPROACH FOR MULTI-ITEM INVENTORY REPLENISHMENT MODEL UNDER PURCHASE DEPENDENCY**

Bipul Kumar, IIM Ranchi, Jharkhand, India

Pradip Kumar Bala, IIM Ranchi, Jharkhand, India

**A PIVOTING RULE THAT REDUCES TOTAL INFEASIBILITY FOR LINEAR PROGRAMMING**

Xinjian Lu, California State University-East Bay, Hayward, California, USA



**Sunday, October 13, 2013, 10:00 AM - 11:50 AM, Salon 2**

**Track: Management**

**Session Chair: Lam Nguyen**

**GENDER EARNING DIFFERENCES IN THE EUROPEAN UNION MEMBER STATES**

Dorota Witkowska, Department of Econometrics and Statistics WULS-SGGW, Warsaw, Poland  
Krzysztof Kompa, Department of Econometrics and Statistics WULS-SGGW, Warsaw, Poland  
Aleksandra Matuszewska-Janica, Dep. of Econometrics and Statistics WULS-SGGW, Warsaw, Poland

**CORPORATE RESPONSE TO SOCIAL ACTIVISM FOR SUSTAINABILITY: AN EXPLORAORY CASE STUDY OF GLOBAL CORPORATIONS**

Eunsang Yoon, University of Massachusetts Lowell, MA, USA

**TEAM PERFORMANCE AND EFFICIENCY, TOWARD A CONCEPTUAL FRAMEWORK**

Norin Halilem, Department of Management Laval University, Quebec, Qc, Canada  
Nabil Amara, Department of Management Laval University, Quebec, Qc, Canada  
Rejean Landry, Department of Management Laval University, Quebec, Qc, Canada

**STRATEGIC GREEN MANAGEMENT AND COMPETITIVE ADVANTAGE**

Soon Tay, California State University, Fullerton, California, USA  
Peng Chan, California State University, Fullerton, California, USA  
Lam Nguyen, Bloomsburg University of Pennsylvania, Pennsylvania, USA

**WHO'S MISSING FROM THIS PICTURE? THE UNDERREPRESENTATION OF OLDER EMPLOYEES ON ORGANIZATIONAL CAREER WEBSITES AND ITS CONSEQUENCES**

Lillian Little, Salem State University  
Scott DeWolfe, Salem State University

**INTERNAL CONTROL STRATEGY OF BEVERAGE BUSINESSES IN THAILAND: EFFECTS ON GOAL ACHIEVEMENT**

Krittayawadee Gatewongsa, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**FINANCING STRATEGIES FOR NEW VENTURES: A LOOK AT SOCIAL MEDIA**

Kim Tu, California State University, Fullerton, California, USA  
Peng Chan, California State University, Fullerton, California, USA  
Lam Nguyen, Bloomsburg University of Pennsylvania, Pennsylvania, USA

**Continued on next Page...**

THE APPLICATION OF OPEN SOURCE SOFTWARE IN HEALTH: A SCOPING REVIEW OF  
VALIDATED SOFTWARE

Norrin Halilem, Department of Management, Laval University, Quebec, Qc, Canada

Balla Diop, Department of Information System, Laval University, Quebec, Qc, Canada

APPLYING CORPUS LINGUISTICS TO MANAGEMENT RESEARCH: THE CASE OF  
PROFESSIONALISM

Timothy S. Clark, Northern Arizona University, Flagstaff, Arizona, USA

William J. Crawford, Northern Arizona University, Flagstaff, Arizona, USA

Luke D. Plonsky, Northern Arizona University, Flagstaff, Arizona, USA

**Track: Finance**

**Session Chair: Prasad Vemala**

**THE EFFECT OF CROSS-LISTING ON CEO TURNOVER**

Prasad Vemala, McNeese State University, Louisiana, USA  
Jorge Brusa, Texas A&M International University, Texas, USA  
Pablo Camacho, Texas A&M International University, Texas, USA

**LONG-RUN OPERATING PERFORMANCE OF QUALITY CERTIFIED FIRMS**

Eurico Ferreira, Indiana State University  
Eli Kofi Aba, Indiana State University

**MARKET VOLATILITY: A STUDY OF EQUITY MARKETS OF USA, CANADA, GERMANY AND CHINA**

Burhan F. Yavas, California State University, Dominguez Hills  
Fahimeh Rezayat, California State University, Dominguez Hills

**DIRECTORS' AND OFFICERS' LIABILITY INSURANCE AND COST OF DEBT**

Bingsheng Yi, California State University-Dominguez Hills, Carson, California, USA  
Chia-Wei Chen, Tunghai University, Taichung, Taiwan  
Meng Zhao, California State University-Dominguez Hills, Carson, California, USA

**AN EMPIRICAL STUDY OF THE DISTRIBUTIONS OF THE REVENUES AND PROFITS OF FORTUNE 1000 COMPANIES WITH FOCUS ON PARETO'S LAW, ZIPF'S LAW, AND GINI INDEX**

V. Reddy Dondeti, Norfolk State University, Norfolk, Virginia, USA  
Bidhu B. Mohanty, Norfolk State University, Norfolk, Virginia, USA

**CAPITAL INVESTMENT, DISCRETIONARY ACCRUALS AND MANAGERIAL MYOPIA**

Eric Fricke, California State University East Bay

**BEHAVIORAL FINANCE: A PSYCHOPHYSIOLOGICAL STUDY OF DECISION MAKING**

Alberto S. Matsumoto, University Catolic of Brasilia, Brazil  
Jose Luiz B. Fernandes, University Catolic of Brasilia, Brazil  
George Henrique de M. Cunha, University Catolic of Brasilia, Brazil  
Emilia de Abreu Araújo, University Catolic of Brasilia, Brazil

**CORPORATE GOVERNANCE AND PERFORMANCE: THE WEAKEST LINK?**

Fodil Adjaoud, Telfer School of Management, University of Ottawa, Canada

**Track: Marketing**

**Session Chair: Framarz Byramjee**

**MARKETING KNOWLEDGE INTEGRATION AND MARKETING PERFORMANCE: SOFTWARE BUSINESSES IN THAILAND**

Anantaporn Puttassa, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**THE BRIGHT SIDE: AN EXAMINATION OF GREEN MARKETING PRODUCT STRATEGIES FOR SUSTAINABILITY WITH DIFFUSION OF INNOVATION CHARACTERISTICS**

Valerie L. Vaccaro - Kean University, Union, New Jersey USA  
Deborah Y. Cohn - New York Institute of Technology, Old Westbury, New York USA

**THE EFFECTS OF ENTREPRENEURIAL ORIENTATION, LEARNING ORIENTATION, MARKET DRIVING APPROACH AND STRATEGIC MARKET PLANNING CAPABILITY ON FIRM PERFORMANCE**

Ampasri Phokha, Rajamangala University of Technology Isan  
Nanthaphat Nonsrimuang, Rajamangala University of Technology Isan

**STRATEGIC RELATIONSHIP MARKETING LEADS TO THE SUCCESS OF INSURANCE BUSINESSES IN THAILAND**

Nasi Chuwiruch, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**ANTECEDENTS AND TARGET GROUPS OF WORD-OF-MOUTH COMMUNICATION OF PRICES: THEORY AND NEW EMPIRICAL RESULTS**

Kevin Lexis, RWTH Aachen University, Germany  
Antje S.J. Hütten, RWTH Aachen University, Germany  
Florian U. Siems, RWTH Aachen University, Germany

**DETERMINANTS OF INTERNAL REFERENCE PRICES – EMPIRICAL STUDY AND MANAGERIAL IMPLICATIONS**

Nadine Mahnke, RWTH Aachen University, Germany  
Marie-Christin Papan, RWTH Aachen University, Germany  
Antje S.J. Hütten, RWTH Aachen University, Germany  
Florian U. Siems, RWTH Aachen University, Germany

**Continued on next Page...**



**A REVIEW OF THE ROLE OF CONSUMERS' TRANSACTION COSTS IN THE TRADITIONAL AND ONLINE SHOPPING ENVIRONMENTS**

Framarz Byramjee, Indiana University of Pennsylvania, Indiana, Pennsylvania, USA

Pradeep Korgaonkar, Florida Atlantic University, Boca Raton, Florida, USA

**EMPIRICAL MODELING AND MEASUREMENT SCALE DEVELOPMENT OF CONSUMERS' TRANSACTION COSTS IN THE SHOPPING ENVIRONMENT**

Framarz Byramjee, Indiana University of Pennsylvania, Indiana, Pennsylvania, USA

Pradeep Korgaonkar, Florida Atlantic University, Boca Raton, Florida, USA

**THE INFLUENCE OF EMPIRICALLY MEASURED CONSUMERS' TRANSACTION COSTS ON THEIR PREFERENCE OF SHOPPING MEDIUM**

Framarz Byramjee, Indiana University of Pennsylvania, Indiana, Pennsylvania, USA

Pradeep Korgaonkar, Florida Atlantic University, Boca Raton, Florida, USA

**Sunday, October 13, 2013, 1:00 PM - 2:50 PM, Salon 1**

**Track: Economics**

**Session Chair: A.M Dayang-Affizzah**

**PRODUCTIVITY CONVERGENCE IN ASIA'S ELECTRONIC INDUSTRY**

A.M Dayang-Affizzah, Faculty of Economics and Business, Universiti Malaysia Sarawak, Malaysia

Chin-Hong Puah, Faculty of Economics and Business, Universiti Malaysia Sarawak, Malaysia

A.R Rossazana, Faculty of Economics and Business, Universiti Malaysia Sarawak, Malaysia

**WHY THE SLOW U.S. ECONOMIC GROWTH?**

Michael Cosgrove, College of Business, University of Dallas, Irving, TX, USA

Daniel Marsh, ABD, Southern Methodist University, USA

**EMPIRICAL EVIDENCE ON THE LONG-RUN NEUTRALITY HYPOTHESIS USING DIVISIA MONEY**

Maggie May-Jean Tang, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia

Chin-Hong Puah, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia

A.M. Dayang-Affizzah, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia

**CREDIBILITY QUESTIONS ABOUT THE NON-PERFORMING LOAN (NPL) VALUES REPORTED BY CHINESE BANKS**

Qianshan Gao, Shanghai Lixin University of Commerce, Shanghai China

Ann Rensel, Niagara University, Niagara University, NY USA

Tenpao Lee, Niagara University, Niagara University, NY USA

**EXCHANGE RATE VOLATILITY AND TRADE FLOWS BETWEEN KOREA AND THE U.S.**

Orhan Kara, West Chester University, West Chester, Pennsylvania, USA

**GROWING CONCERN AND HOSTILITY ABOUT CHINESE FOREIGN DIRECT INVESTMENT IN THE U.S.: AN HISTORICAL PERSPECTIVE**

William L. Casey, Jr., Babson College, Babson Park, Massachusetts, USA

**CHINESE ECONOMY, AN ECONOMIC MIRACLE FOR MORE DECADES IN THE FUTURE**

Yan Lu, China Citic Bank, Chongqing, China

**DEVELOPMENT OF CAPITAL MARKETS IN BULGARIA, ROMANIA AND SLOVAKIA**

Krzysztof Kompa, Department of Econometrics and Statistics WULS-SGGW, Warsaw, Poland

Dorota Witkowska, Department of Econometrics and Statistics WULS-SGGW, Warsaw, Poland

**Sunday, October 13, 2013, 1:00 PM - 2:50 PM, Salon 2**

**Track: Open Session**

**Session Chair:**

**Track: Management**

**Session Chair: William G. Vendemia**

**RESPONSIBILITY ACCOUNTING EFFECTIVENESS AND GOAL ACHIEVEMENT: EMPIRICAL EVIDENCE FROM FOOD PROCESSING AND BEVERAGE BUSINESS IN THAILAND**

Patcharin Bunnoon, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Suparak Janjarasjit, Mahasarakham Business School, Mahasarakham University, Thailand

**A PORTRAIT OF MEXICAN-AMERICANS AT WORK: DISCRIMINATION, IDENTITY AND JOB SATISFACTION IN FIRST AND SECOND GENERATION MEXICAN-AMERICANS**

Robert G. DelCampo, University of New Mexico  
Kathryn J.L. Jacobson, University of New Mexico  
Sarah Trujillo Palacios, University of New Mexico  
Donna M. Blancero, Bentley University

**THE DAILY DEALS INDUSTRY: A CASE STUDY**

William G. Vendemia, Youngstown State University, Youngstown, Ohio, USA  
Anthony J. Kos, Youngstown State University, Youngstown, Ohio, USA  
Rangamohan V. Eunni, Youngstown State University, Youngstown, Ohio, USA

**PERFORMANCE EVALUATION TRANSPARENCY OF ACCOUNTING FIRMS IN THAILAND**

Piyanuch Pragoddee, Mahasarakham Business School, Maasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Maasarakham University, Thailand

**CONFLICT MANAGEMENT IN HOTELS – A CASE STUDY ON THOMAS MODEL AROUND HOTEL MANAGERS IN ANKARA, TURKEY**

Demet Tuzunkan, Beykent University –Istanbul, Turkey  
Dr. Emrah Ozkul, Duzce University-Duzce, Turkey

**COMPARING INSTITUTIONAL LEVEL AND TECHNICAL CORE LEADERS: HOW PERSONALITY AND ORGANIZATIONAL ROLES AFFECT LEADERSHIP CHOICES**

Kevin J. Davis, United States Air Force Academy, Colorado Springs, Colorado, USA  
David A. Levy, United States Air Force Academy, Colorado Springs, Colorado, USA  
James E. Parco, Colorado College, Colorado Springs, Colorado, USA

**LEADERSHIP IN CRISIS**

Roula Bazzi, MBA, Beirut Arab University, Beirut, Lebanon

**Continued on next Page...**



**ANTECEDENTS AND CONSEQUENCES OF ACCOUNTING GOVERNANCE: AN EMPIRICAL STUDY OF PAPER MANUFACTURING BUSINESSES IN THAILAND**

Phatcharee Prasong, Maharakham Business School, Maharakham University, Thailand

Phapruke Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

Kesine Muenthaisong, Maharakham Business School, Maharakham University, Thailand

**BEST MANAGERIAL ACCOUNTING INFORMATION SYSTEM AND FIRM PERFORMANCE: AN EMPIRICAL INVESTIGATION OF INFORMATION TECHNOLOGY AND COMMUNICATION BUSSINESS IN THAILAND**

Thitiworada Sangsawang, Maharakham Business School, Maharakham University, Thailand

Phapruke Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

**Track: Accounting**

**Session Chair: Nichakorn Ditkaew**

**ACCOUNTING INFORMATION SYSTEM COMPETENCIES IN FIRMS: A CONCEPTUAL MODEL**

Nichakorn Ditkaew, Rajamangala University of Technology Lanna Tak, THAILAND

**MODERN INTERNAL AUDIT PRACTICE AND FIRM SUCCESS: AN EMPIRICAL STUDY OF TEXTILE EXPORTING BUSINESSES IN THAILAND**

Mujarin Kaewyong, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

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

Saithip Jannopat, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**AUDIT COMMITTEES AND EARNINGS MANAGEMENT**

Nagham Al Dabbous, Public Authority for Applied Education and Training- Kuwait  
Osama Al-Hares, Gulf University for Science and Technology- Kuwait  
Ayman Haddad, American University of Kuwait- Kuwait  
Naser AbuGhazaleh, Gulf University for Science and technology- Kuwait

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

Sirikwan Junlasri, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**CORPORATE GOVERNANCE AND VOLUNTARY DISCLOSURE: JORDAN EVIDENCE**

Ayman E. Haddad, The American University of Kuwait- Kuwait  
Wasim K. AlShattarat, Gulf University for Science and Technology-Kuwait  
Naser M. AbuGhazaleh, Gulf University for Science and Technology-Kuwait  
Haitham Nobanee, Abu Dhabi University, Abu Dhabi- United Arab Emirates

**ACCOUNTING PROFESSIONALISM OF THAI-LISTED FIRMS: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES**

Salakjit Ninlaphay, Mahasarakham University  
Nantana Ngamtampong, Mahasarakham University

**Continued on next Page...**

**INTERNAL CONTROL EFFECTIVENESS AND STAKEHOLDER CREDIBILITY  
PERFORMANCE: EVIDENCE FROM CORPORATE GOVERNANCE AWARDED FIRMS IN  
THAILAND**

Salakjit Ninlaphay, Maharakham University  
Nantana Ngamtampong, Maharakham University

**AUDIT LEARNING COMPETENCY AND THE ANTECEDENTS AND CONSEQUENCES:  
EVIDENCE FROM TAX AUDITORS IN THAILAND**

Wilaiporn Hongkhuntod, Maharakham Business School, Maharakham University, Thailand  
Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University,  
Thailand

**AUDIT REVIEW STRATEGY AND AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS  
(CPAs) IN THAILAND**

Siwawong Petchjul, Maharakham Business School, Maharakham University, Thailand  
Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University,  
Thailand

**Sunday, October 13, 2013, 3:00 PM - 4:50 PM, Salon 1**

**Track: Business**

**Session Chair: Ruby L. Beale**

**A STUDY OF SOME POTENTIAL BIASES IN STUDENT EVALUATIONS OF TEACHING**  
Sandip Mukherji, Howard University, Washington, DC, USA

**ACCOUNTING KNOWLEDGE MANAGEMENT CAPABILITY OF ACCOUNTING FIRMS IN THAILAND**

Pittaya Ponklang, Mahasarakham Business School, Maasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Maasarakham University, Thailand

**BUILDING A NICHE BUSINESS PROGRAM AT A LIBERAL ARTS INSTITUTION: THE INTEGRATION OF SUPPLY CHAIN MANAGEMENT**

Kent N. Gourdin, College of Charleston, Charleston, South Carolina, USA  
Alan T. Shao, College of Charleston, South Carolina, USA

**ONLINE COURSE DESIGN: BUSINESS STUDENT PREFERENCES FOR CONTENT DELIVERY, COMMUNICATION AND TESTING METHODOLOGIES**

Eric Fricke, California State University-East Bay, Hayward, CA, USA  
Jagdish Agrawal, California State University-East Bay, Hayward, CA, USA

**INTELLECTUAL CAPITAL DISCLOSURE OF INFORMATION AND COMMUNICATION BUSINESSES IN THAILAND: EFFECTS ON STAKEHOLDER INVOLVEMENT**

Sukasem Langkhunsaen, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**PREDICTING STUDENT PERFORMANCE BASED ON GPA, MODE OF DELIVERY AND SPECIFIC COURSE DESIGN AND PRESENTATION**

Hatcher, Myron, California State University-Fresno, Fresno, California, USA  
Henson, James, California State University-Fresno, Fresno, California, USA  
LaRosa, Patricia, California State University-Fresno, Fresno, California, USA

**EFFECTS OF STUDENT CLASSIFICATION AND ADVERTISEMENT ON ALCOHOL CONSUMPTION PATTERNS AND BEVERAGE PREFERENCES IN COLLEGE STUDENTS: A PILOT STUDY**

Ruby L. Beale, Hampton University, Hampton, Virginia, USA  
Simone O. Heyliger, University, Hampton, Virginia, USA  
Keisha Wilson, University, Hampton, Virginia, USA  
Rachel Evans, University, Hampton, Virginia, USA

**Continued on next Page...**



ACCOUNTING PROFESSIONALISM, ACCOUNTING PRACTICE EFFICIENCY AND  
PROFESSIONAL SUCCESS: EVIDENCE FROM BOOKKEEPERS IN THE NORTHEASTERN OF  
THAILAND

Pattareya Henklang, Mahasarakham Business School, Maasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Maasarakham University,  
Thailand

**Track: International Business**

**Session Chair: Nidi Bueno**

**HARBOR MAINTENANCE DREDGING TO ENHANCE MARITIME SUPPLY CHAIN – A CASE STUDY OF THE HOUSTON SHIP CHANNEL**

Patrick Seeba, CPE, Greater Houston Port Bureau, Houston, Texas, USA

Liang-Chieh (Victor) Cheng, University of Houston, Houston, Texas, USA

**RUSSIAN AND CHINESE SUB-NATIONAL GOVERNMENTS' TRADE AND INVESTMENT PROMOTION**

Nidi Bueno, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil

Jean Lima, Universidade de Brasilia (UnB), Brasilia, Brazil

Wilson Almeida, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil

**SOUTH AMERICAN INTEGRATION: EXTERNAL INFLUENCES AND INTERNAL INTEREST, TWO VECTORS ON THE SIDELINES OF INTERNATIONAL LAW**

Wilson Almeida, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil

Nidi Bueno, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil

**PRODUCTIVITY SPILLOVERS FROM FDI A PVAR APPROACH**

Raja Vinesh Sannasee, University of Mauritius

Boopen Seetanah, University of Mauritius

Kesma Ramma, University of Mauritius

Matthew John Lamport

**DOES CORPORATE GOVERNANCE MATTER IN WEAK GOVERNANCE ENVIRONMENT? EVIDENCE ON STOCK PRICE INFORMATIVENESS**

Liu Wang, Providence College, Providence, RI, USA

**A CRITICAL SURVEY OF RECENT DEVELOPMENTS IN CAPITAL FLOW THEORY AND MACROPRUDENTIAL POLICY: CONTRIBUTIONS TO CRISIS PREDEICTION**

Greg M. Richey, California State University, San Bernardino, San Bernardino, CA, USA

**MEASURING STUDENTS' BURNOUT LEVEL: A CASE STUDY IN THE SCHOOL OF TRANSPORTATION & LOGISTICS IN TURKEY**

Burcu Adiguzel Mercangoz, Istanbul University, School of Transportation & Logistics, Turkey

Burcu O. Ozaslan Caliskan, Istanbul University, School of Transportation & Logistics, Turkey

**FAMILY FIRMS AND INNOVATION**

Steven W. Day - Doctoral Candidate, Jackson State University

**Track: MIS / POM**

**Session Chair: H. Barry Spraggins**

**DOES THE USE OF A VIRTUAL SPOKESPERSON INDUCE INITIAL TRUST IN ELECTRONIC COMMERCE WEBSITES?**

Robert Cutshall, Texas A&M University – Corpus Christi, Corpus Christi, Texas, USA  
Jaesung Sim, Mansfield University, Mansfield, Pennsylvania, USA

**USING SNS DATA IN PREDICTION OF TV VIEWERSHIP**

Ook Lee, Department of Information System, Hanyang University, Seoul Korea

**EFFECTS OF TECHNOLOGICAL CHANGE ON WORKING PERFORMANCE IN THE FINANCIAL INTERMEDIATION IN THAILAND**

Sirilak Kaiwinit, Mahasarakham University, Mahasarakham, Thailand  
Sutana Boonlua, Mahasarakham University, Mahasarakham, Thailand

**IMPACT OF RAIL MEGA-MERGERS OF THE 1990s UPON PERFORMANCE, SERVICE AND RATES**

H. Barry Spraggins, University of Nevada, Reno, Nevada, USA

**SUPPLY CHAIN PERFORMANCE IN A MONOPOLISTIC RETAIL MARKET WITH MULTIPLE SUPPLIER**

Chongqi Wu, California State University-East Bay, Hayward, CA, USA

**IDENTIFYING BUFFER SIZE IN FRONT OF CAPACITY-CONSTRAINED RESOURCE WITH PARALLEL PROCESSES**

Zinovy Radovilsky, California State University, East Bay, Hayward, California, USA  
Micah Frankel, California State University, East Bay, Hayward, California, USA

**INFORMATION TECHNOLOGY: THE EVOLVING DIMENSION OF BUSINESS**

Bijan Mashaw, California State University, East Bay, Hayward, California, USA  
Kenneth Pefkaros, California State University, East Bay, Hayward, California, USA

**DETERMINANTS OF SUCCESS IN AN ONLINE MANAGEMENT INFORMATION SYSTEMS COURSE: THE SIGNIFICANCE OF GRADE POINT AVERAGE AS A PERFORMANCE PREDICTOR**

Myron Hatcher, California State University, Fresno. Fresno, CA, USA  
James Henson, California State University, Fresno. Fresno, CA, USA  
Patricia LaRosa, California State University, Fresno. Fresno, CA, USA

**Track: Finance**

**Session Chair: Fung-Shine Pan**

**WILL THE NEW BANKING REGULATIONS PREVENT THE NEXT U.S. FINANCIAL CRISIS?**

Charles W. Johnston, Center for Graduate Studies, Baker College, Flint, Michigan, USA

**BANK'S PERFORMANCE, THE USE OF CREDIT DERIVATIVES AND FINANCIAL CRISIS:  
CASES OF CITIGROUP AND J.P. MORGAN CHASE & CO**

Mark Tien, California State University, Los Angeles

Tri Truong, California State University, Los Angeles

Min-Ming Wen, California State University, Los Angeles

**CONSUMER CHOICE AND BANKRUPTCY: AN INTERRUPTED TIME SERIES APPROACH TO  
CHANGES IN FILING RATES**

Robert J. Landry III, Jacksonville State University, Jacksonville, AL, USA

S. Keith Lowe, Jacksonville State University, Jacksonville, AL, USA

Benjamin B. Boozer Jr., Jacksonville State University, Jacksonville, AL, USA

**DETERMINANTS OF LOAN REPAYMENT USING DATA MINING TECHNIQUES**

Abbas Heiat, Montana State University-Billings, USA

Rakesh Sah, Montana State University Billings, USA

**THE PROPENSITY TO PERSONAL DEBT IN BRAZIL**

Alberto S. Matsumoto, Catholic University of Brasília,

Carlos Vinicius Reis, Catholic University of Brasília,

Adelaide Santos Figueiredo, Catholic University of Brasília,

Reysson Amaral Barreto, Catholic University of Brasília

**IN RETROSPECT: AN EARLY 2000 AFFORDABILITY ANALYSIS OF HOUSE PRICES IN THE  
SAN FRANCISCO BAY AREA**

Tammie X. Simmons-Mosley, California State University, East Bay, Hayward, USA

Christopher Lubwama, California State University, East Bay, Hayward, USA

Fung-Shine Pan, California State University, East Bay, Hayward, USA

**SENIOR MANAGERS' SHARE HOLDING REDUCTION: CAUSES AND EXPLANATIONS**

Song-ling Yang, Beijing University of Technology, Beijing, China

Ting-li Liu, Beijing University of Technology, Beijing, China

Duan Xu, Beijing University of Technology, Beijing, China

Xiang-lan Dong, Beijing University of Technology, Beijing, China

**DIRECTOR COMPENSATION AND EXECUTIVE DISMISSALS**

Qian Xie, East Stroudsburg University of Pennsylvania, East Stroudsburg, Pennsylvania, USA

Yu Henry Xie, College of Charleston, Charleston, South Carolina, USA

**Track: Management**

**Session Chair: Tekin Akgeyik**

**THE EFFECT OF BIRTH ORDER ON ACHIEVEMENT (A STUDY ON A TURKISH SAMPLE)**  
Tekin Akgeyik, Istanbul University, Istanbul, Turkey

**HUMAN RESOURCE MANAGERS IN ICELAND, DIFFERENT DUTIES AFTER THE ECONOMIC COLLAPSE**

Gylfi Dalmann Adalsteinsson, University of Iceland, Reykjavik, Iceland  
Halla Valgerdur Haraldsdottir, University of Iceland, Reykjavik, Iceland

**QUALITY MANAGEMENT CAPABILITY AND FIRM PERFORMANCE: AN EMPIRICAL INVESTIGATION OF ISO 9000 CERTIFIED FIRMS IN THAILAND**

Mongkol Ekkaphan, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**THE M-TILE DEVIATION: A NEW CLASS OF MEASURES OF DISPERSION**

David DiMarco, Neumann University  
Ryan Savitz, Neumann University

**THE EFFECT OF CUSTOMER SATISFACTION, SWITCHING COSTS, INTERPERSONAL BONDS TOWARDS SERVICE LOYALTY OF CUSTOMER IN THAI AIRLINES INDUSTRY**

Ekisara Prasatadisak, Assumption University, Thailand  
Peerawat Chailom, Mahasarakham University, Thailand

**MANAGEMENT GOVERNANCE AND FIRM VALUE: EMPIRICAL EVIDENCE FROM ELECTRONICS BUSINESSES IN THAILAND**

Santiparp Sookaneknun, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand  
Sutana Boonlua, Mahasarakham Business School, Mahasarakham University, Thailand

**RELATIONSHIP MANAGEMENT CAPABILITY, OPERATIONAL ADVANTAGE AND FIRM PERFORMANCE: EVIDENCE FROM TOURISM BUSINESSES IN THAILAND**

Piyawan Khumyat, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Continued on next Page...**

**DO YOU LIKE YOUR COLLEAGUES? DEVELOPING INDIRECT MEASUREMENT OF PERSON-GROUP FIT**

Jin-Feng Uen, Institute of Human Resource Management, National Sun Yat-sen University, Taiwan.

Ko-Wei Wu, Institute of Human Resource Management, National Sun Yat-sen University, Taiwan.

Shu-Ling Wu, Institute of Human Resource Development, National Hsinchu University of Education, Taiwan.

Ting Wu, Faculty of Management and Administration, Macau University of Science and Technology, Macau

**THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY ORIENTATION IN HUMAN RESOURCE MANAGEMENT AND EFFECTIVENESS OF PRIVATE HOSPITAL IN THAILAND**

Sumittra Jirawuttinunt, Mahasarakham Business School, Mahasarakham University, Thailand

Kannika Janepuengporn, Mahasarakham Business School, Mahasarakham University, Thailand

**EMOTIONAL INTELLIGENCE IN THE BUSINESS LITERATURE: CURRENT FINDINGS AND DIRECTIONS FOR FUTURE RESEARCH**

Dr. Faramarz Parsa, University of West Georgia

Dr. John Angelidis, St. John's University

Dr. Igor Tomic, St. John's University

Dr. Nabil Ibrahim, Georgia Regents University

**Track: Finance**

**Session Chair: Hongxia Wang**

**“REVENUE-SPEND” OR “SPEND-REVENUE” HYPOTHESES. THE ZIMBABWEAN EXPERIENCE.**

Francis Mhere, Midlands State University, Zimbabwe  
Shadreck Matindike, Nashville High School, Zimbabwe  
Miriam Mugwati, Midlands State University, Zimbabwe

**THE SUSTAINABILITY OF U.S. BUDGET DEFICITS: A COMPARATIVE ANALYSIS OF DEBT-TO-GDP AND DEBT-TO-REVENUE RATIOS**

Stacy R. Barnes, Averett University, Danville, Virginia, USA

**ACCOUNTING PRACTICE TRANSPARENCY AND FIRM VALUE OF EXPORTING GEM AND JEWELRY BUSINESSES IN THAILAND**

Wareewan Charoenroop, Maharakham Business School, Maharakham University, Thailand  
Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

**PRICING, COST STRUCTURE, AND CASH FLOW**

Prakash Deo, University of Houston-Downtown, Texas, U.S.A.

**RATE OF RETURN AND INFORMATION ASYMMETRY AROUND MULTIPLE RESTATEMENT FIRMS**

Siddharth Shankar, Texas A&M International University, Laredo, Texas, USA  
Leonard Arvi, Salisbury University, Salisbury, Maryland, USA  
Anand Jha, Texas A&M International University, Laredo, Texas, USA

**MANAGERIAL OWNERSHIP AND LAYOFF DECISIONS**

Chialing Hsieh, University of Texas at Tyler, Tyler, TX, USA  
Wallace N. Davidson III, Southern Illinois University, Carbondale, IL, USA  
Hongxia Wang, Ashland University, Ashland, OH, USA

**TRADING BEHAVIOR OF INSTITUTIONAL INVESTORS AND LAYOFFS**

Hongxia Wang, Ashland University, Ashland, OH, USA  
Chialing Hsieh, University of Texas at Tyler, Tyler, TX, USA



**Track: International Business**

**Session Chair: Prema Nakra**

**DOING BUSINESS IN THE UNITED ARAB EMIRATES -THE STRATEGIC BUSINESS ENVIRONMENT**

James Thomas Kunnanatt, United Arab Emirates University, Al Ain, Abu Dhabi, UAE

**GENDER DIFFERENCES IN RELATION TO HOFSTEDE'S NATIONAL CULTURAL DIMENSIONS**

Gylfi Dalmann Adalsteinsson, University of Iceland, Reykjavik, Iceland  
Svala Gudmundsdottir, University of Iceland, Reykjavik, Iceland  
Thorhallur Gudlaugsson, University of Iceland, Reykjavik, Iceland

**MANAGING MNC INVESTMENT: HOST-COUNTRY STRATEGIES**

Gordon F. Bagot, California State University, Los Angeles, California, USA

**OUTSOURCING AN INDUSTRY: A NEW PARADIGM AND STRATEGY FOR NATIONAL ECONOMIC DEVELOPMENT- THE NEW FORM OF OLD COLONIALISM!**

Gordon F. Bagot, California State University, Los Angeles, California

**CHARACTERISTICS OF WINE CONSUMERS & THE POSITIONING OF CALIFORNIA & INTERNATIONAL WINES IN JAPAN**

Roblyn Simeon, College of Business, San Francisco State University

**INDONESIA AND ITS ECONOMIC TRANSFORMATION SHOULD IT CARE ABOUT NON-TARIFF BARRIERS?**

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

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

Alessandra Vecchi, Department of Management, University of Bologna, Bologna, Italy, London College of Fashion, University of London Arts, London, UK

**EXPOSING EXPERIENCE: THE INFLUENCE OF EXPERIENCE ON EXECUTIVE DECISION PROCESSES**

Leon R. Jablow IV, Sententia, LLC., Cary, North Carolina, USA  
Karen Bammel, Capella University, Sarasota, Florida, USA

**AN EXPLORATION OF ILLUSION OF SERVICE ON CAMPUSES AND ITS IMPACT ON STUDENT COMMITMENT TO HIGHER EDUCATION INSTITUTIONS**

Jungki Lee, Korea University at Sejong, Sejong, South Korea  
Sekhar Anantharaman, Indiana University of Pennsylvania, Indiana, PA, USA

**Monday, October 14, 2013, 8:00 AM - 9:50 AM, Salon 4**

**Track: Accounting**

**Session Chair: Cheick Wague**

FROM TAX BREAK TO TAX HAVEN - Offshore Profit Shifting and Multinational Corporations Tax Avoidance Strategy

Cheick Wague, South Stockholm University – SÖDERTÖRN, Stockholm, Sweden

DECISION MAKING PROFESSIONALISM AND AUDIT REPORT QUALITY OF CPAs IN THAILAND

Suwit Vaitip, Maharakham Business School, Maharakham University, Thailand  
Phapruke Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

DYNAMIC AUDIT LEARNING AND THE ANTECEDENTS AND CONSEQUENCES: EVIDENCE FROM CPAs IN THAILAND

Usaporn Ponphunga, Maharakham Business School, Maharakham University, Thailand  
Phapruke Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

ACCOUNTING GOVERNANCE AND FIRM SUSTAINABILITY OF AUTOMOTIVE BUSINESS IN THAILAND

Suttinee Prachsriphum, Maharakham University, Thailand.  
Rodjarin Kulsrisorn, Maharakham University, Thailand.

CHANGES IN THE ROLE OF MANAGEMENT ACCOUNTANTS FOLLOWING THE INTRODUCTION OF ERP SYSTEMS

Bernhard Gärtner, Johannes Kepler University, Linz, AUSTRIA  
Birgit Feldbauer-Durstmüller, Johannes Kepler University, Linz, AUSTRIA  
Christine Duller, Johannes Kepler University, Linz, AUSTRIA

DYNAMIC AUDIT KNOWLEDGE AND AUDIT SUCCESS OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

Chatratchada Wiroteerat, Maharakham Business School, Maharakham University, Thailand  
Phapruke Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

Continued on next Page...

**MANAGEMENT CONTROL STRATEGY AND GOAL ACHIEVEMENT OF ELECTRONIC PRODUCT EXPORT BUSINESSES IN THAILAND: MEDIATING INFLUENCES OF BUSINESS EXCELLENCE**

Nuttavong Poonpool, Mahasarakham Business School, Mahasarakham University, Thailand  
Yongyut Ratchatawetchakul, Mahasarakham Business School, Mahasarakham University, Thailand

**AUDIT GOVERNANCE AND SUSTAINABLE AUDIT SUCCESS: AN EMPIRICAL INVESTIGATION OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

Sutika Rukprasoot, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand  
Suparak Janjarasjit, Mahasarakham Business School, Mahasarakham University, Thailand

**AUDIT INTELLIGENCE AND AUDIT SURVIVAL: AN EMPIRICAL RESEARCH OF TAX AUDITORS (TAs) IN THAILAND**

Sudarat Pongsatitpat, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand  
Kesinee Muenthaisong, Mahasarakham Business School, Mahasarakham University, Thailand

**Track: Marketing**

**Session Chair: Thorhallur Gudlaugsson**

**SERVICE INNOVATION CREATION CAPABILITY OF SPA BUSINESSES IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES**

Orawan Waranantakul, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Pratanporn Jhundra-indra, Mahasarakham Business School, Mahasarakham University, Thailand

**AN EXPLORATORY STUDY OF CONSUMERS' ATTITUDES TOWARDS ASEAN ECONOMIC INTEGRATION**

Panjarat Phumpradab, Assumption University, Thailand  
Amonrat Thoumrungroje, Assumption University, Thailand

**COMPETITIVENESS, THE RELATIONSHIP WITH CRM: SMEs SERVICE INDUSTRY IN WESTERN MEXICO**

Guillermo Vazquez-Avila, University of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico  
Jose Sanchez-Gutierrez, of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico  
Elsa Georgina Gonzalez-Urbe, of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico  
Laura Margarita Arias-Miramontes, of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico

**CUSTOMER RELATIONSHIP MANAGEMENT (CRM) AS A COMPETITIVENESS FACTOR: SMEs MANUFACTURING INDUSTRY OF GUADALAJARA, MEXICO.**

Jose Sanchez-Gutierrez, University of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico  
Elsa Georgina Gonzalez-Urbe, University of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico  
Cinthya Karina Camacho-Sotelo, University of Guadalajara-CUCEA, Guadalajara, Jalisco, Mexico

**PREDICTING THE LEVEL OF BANKS' CUSTOMER TRUST FOLLOWING A BANKING CRISIS**

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

**MARKETING CREATIVITY AND MARKETING PERFORMANCE: AN EMPIRICAL STUDY OF JEWELRY EXPORTING BUSINESSES IN THAILAND**

Jaruporn Meesuptong, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Continued on next Page...**

**PRIORITIZING SERVICE QUALITY IMPROVEMENT INITIATIVES FOLLOWING SERVICE QUALITY MEASUREMENTS**

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

Fridrik Eysteinnsson, School of Business, University of Iceland, Reykjavik, Iceland

**MARKETING STUDY ABROAD PROGRAMS: INFLUENCE OF FACILITATING AND DETERRING FACTORS ON STUDENT PARTICIPATION**

Christine Lai, SUNY College at Buffalo

Uma Gupta, SUNY College at Buffalo

**Track: Management**

**Session Chair: Dory Daw**

**BUSINESS PRACTITIONER ORIENTED EDUCATIONAL OUTCOMES**

Steven E. Mc Hugh, Sr. Centenary College, Hackettstown, NJ, USA

**CORPORATE GOVERNANCE FOR SMALL & MEDIUM ENTERPRISES (SMEs) IN LEBANON-A QUALITATIVE STUDY**

Dory Daw, Sagesse University, Lebanon

**MANAGERIAL ACCOUNTING KNOWLEDGE MANAGEMENT CAPABILITY AND FIRM SUCCESS: EVIDENCE FROM INFORMATION AND COMMUNICATION TECHNOLOGY BUSINESSES IN THAILAND**

Mukdawan Poldet, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**MANAGEMENT ACCOUNTING GOVERNANCE AND FIRM VALUE OF TEXTILE MANUFACTURING BUSINESSES IN THAILAND**

Kanoknate Prempre, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand  
Sutana Boonlua, Mahasarakham Business School, Mahasarakham University, Thailand

**ARE POWERFUL CEOs “GREEN”? EVIDENCE FROM CORPORATE SOCIAL RESPONSIBILITY INDICATORS**

Joan Wiggenhorn, Florida Institute of Technology

**THE EVOLUTIONARY MORAL PSYCHOLOGY OF COLLUSIVE GROUPS**

George W. Watson, Southern Illinois University, Edwardsville  
Steven D. Papamarcos, Norfolk State University

**THE IMPACT OF IT SYSTEM SUPPORT ON HOSPITAL TECHNICAL EFFICIENCY OVER TIME**

Kristine Principe, Niagara University, Niagara University, NY, USA  
Ann Rensel, Niagara University, Niagara University, NY, USA  
Tenpao Lee, Niagara University, Niagara University, NY USA

**BEST MANAGEMENT ACCOUNTING PRACTICE AND FIRM SUCCESS: EVIDENCE FROM FOOD BUSINESSES IN THAILAND**

Puangthong Wangraj, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Track: Management**

**Session Chair: Ricardo DaSilva**

**ENTERPRISE SIZE IMPACT ON THE ERP SYSTEM IMPLEMENTATION**

Bernhard Gärtner, Johannes Kepler University, Linz, AUSTRIA

Birgit Feldbauer-Durstmüller, Johannes Kepler University, Linz, AUSTRIA

Christine Duller, Johannes Kepler University, Linz, AUSTRIA

**AVOIDING THE NIH-SYNDROME IN RESEARCH AND DEVELOPMENT: A COGNITIVE DISSONANCE PERSPECTIVE**

Marie-Christin Papen, RWTH Aachen University, Germany

David Antons, RWTH Aachen University, Germany

Dirk C. Moosmayer, Nottingham University Business School, China

Florian U. Siems, RWTH Aachen University, Germany

Frank T. Piller, RWTH Aachen University, Germany

**STRATEGIES FOR LOWERING BARRIERS FOR NANO-TECHNOLOGY COMMERCIALIZATION: THEORY AND RESULTS OF AN EMPIRICAL STUDY IN EUROPE**

Robin Kleer, RWTH Aachen University, Germany

Florian U. Siems, RWTH Aachen University, Germany

**ASSISTING COLLABORATION AND PEER LEARNING: CASE OF ANCHORED ASYNCHRONOUS ONLINE DISCUSSIONS**

Nimer Alrushiedat, California State University, Fullerton, California, USA

Lorne Olfman, Claremont Graduate University, Claremont, California, USA

**VALUATION AND OPTIMIZATION OF INTELLECTUAL CAPITAL: A MULTICRITERIA ANALYSIS**

Ricardo DaSilva, University of Brasilia

**A PROPOSED FRAMEWORK TO GUIDE THE ADOPTION OF MOOCS IN BUSINESS EDUCATION**

Thomas L. Matula, Great Basin College, Elko, NV

Darryl J. Mitry, Norwich University, Northfield, VT

**MANAGEMENT ACCOUNTING TRANSPARENCY AND BEST DECISION MAKING: EVIDENCE FROM SOFTWARE BUSINESSES IN THAILAND**

Prapaipit Liubsuethagun, Mahasarakham Business School, Maasarakham University, Thailand

Phapruke Ussahawanitchakit, Mahasarakham Business School, Maasarakham University, Thailand

**POPULAR MODELS AND THEORIES OF MOTIVATION: STRENGTH AND WEAKNESS**

Md. Mahbub Sharfaraj, Govt. Kabi Nazrul University College, Dhaka, Bangladesh



**Track: Finance**

**Session Chair: Jayen B. Patel**

**THE FINANCIAL CRISIS AND PORTFOLIO DIVERSIFICATION TO EUROPE**

Grady Perdue, University of Houston-Clear Lake  
Michael E. Hanna, University of Houston-Clear Lake  
Joseph P. McCormack, University of Houston-Clear Lake

**A SMOOTH TRANSITION AUTOREGRESSIVE APPROACH TO INVESTIGATING THE MARKET TIMING ABILITY OF FUND MANAGERS**

George Woodward, University of Colorado at Colorado Springs, Colorado Springs, Colorado  
Larry J. Prather, Southeastern Oklahoma State University, Durant, Oklahoma  
Thomas J. Zwiirlein, University of Colorado at Colorado Springs, Colorado Springs, Colorado

**ADHERENCE TO DIFFERENTIATED LEVELS OF CORPORATE GOVERNANCE AND THE RETURN OF SHARES IN THE PERIOD PRECEDING THE 2008 CRISIS**

Ms. Iraci de Souza João, USP / FEA-RP  
Dr. Tabajara Pimenta Junior, USP / FEA-RP  
Dr. Luiz Eduardo Gaio, USP / FEA-RP  
Dr. Fabiano Guasti Lima, USP / FEA-RP

**A STUDY ON THE DAY OF THE WEEK EFFECT IN THE FOUR MAJOR CAPITALS MARKETS OF THE AMERICAS**

Fábio Vogelaar Carlucci, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Tabajara Pimenta Junior, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Fabiano Guasti Lima, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.

**EFFECT OF THE STATISTICAL VOLATILITY IN THE WRITING OF COVERED CALL OPTIONS STRATEGY**

Pâmella A. B. Teixeira, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Tabajara Pimenta Junior, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Rossimar Laura Oliveira, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Fabiano Guasti Lima, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil

**THE RELATION BETWEEN CORPORATE GOVERNANCE AND THE PERFORMANCE IN THE BRAZILIAN PUBLIC COMPANIES**

Rafael de Almeida Morita, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Tabajara Pimenta Junior, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.  
Fabiano Guasti Lima, Universidade de São Paulo – USP, Ribeirão Preto, SP, Brasil.

**RETURNS AND CORRELATIONS OF INDIAN SECTOR STOCK INDICES**

Jayen B. Patel, Adelphi University, Garden City, New York, USA

**Continued on next Page...**

U.S. INFLATION AND ASSET RETURNS AROUND BUSINESS CYCLE TURNING POINTS

Sandip Mukherji, Howard University, Washington, DC, USA

HOW IS QUANTITATIVE EASING DIFFERENT FROM OPERATION TWIST? A LOOK AT THE ANNOUNCEMENT EFFECT ON BROAD STOCK INDEX AND GOLD PRICE

Jong-Hwan Yi, California State University Los Angeles

James Refalo, California State University Los Angeles

# IABE-2013 Las Vegas: Annual Conference

October 13 - 15, 2013

At the Circus Circus Hotel in Las Vegas

## IABE-2013 Las Vegas Luncheon and Keynote

- Keynote Speakers:** Dr. Mark A. Lee, Trinity Western University  
Dr. David D. Stinson, Trinity Western University
- Paper:** SUSTAINING CORPORATE PERFORMANCE THROUGH  
EMPLOYEE WELL-BEING: APPLYING THE STINSON  
WELLNESS MODEL IN A BUSINESS ENVIRONMENT
- Time:** 11:30 AM - 1:15 PM  
Monday, October 14, 2013
- Venue:** Meeting Room A, Circus Circus
- Admission:** IABE-2013 Las Vegas Official Name Badge  
Required

**Monday, October 14, 2013, 1:15 PM - 2:50 PM, Salon 1**

**Track: Management**

**Session Chair: Tansu Barker**

**THE EMPIRICAL STUDY OF ANTECEDENTS AND CONSEQUENCES OF EMPLOYER  
BRANDING IN THAI-LISTED FIRMS**

Sumittra Jirawuttinunt, Mahasarakham Business School, Mahasarakham University, Thailand  
Kannika Janepuengporn, Mahasarakham Business School, Mahasarakham University, Thailand

**NEXT 11 COUNTRIES MOST LIKELY TO JOIN THE G20 BASED ON THE GLOBAL  
INNOVATION INDEX**

Tansu Barker, Brock University, CANADA

**CULTURAL QUOTIENT (CQ): DEVELOPING CROSS-CULTURAL SKILLS FOR SMOOTH  
EXPATRIATE ADAPTION IN INDIA**

Shraddha Chowdhary, Kasturba Gandhi College- Osmania University

**ANTECEDENTS AND CONSEQUENCES OF INFORMATION QUALITY: AN EMPIRICAL  
STUDY OF PRINTING AND PACKAGING FIRMS IN THAILAND**

Phathairat Pongpratead, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University,  
Thailand

**PERFORMANCE MEASUREMENT MODELS IN THE BIOPHARMACEUTICAL SECTOR THE  
TABLEAU DE BORD APPROACH: A CASE STUDY**

Federica Doni, University of Milan-Bicocca, Milan, Italy

**STRATEGIC MANAGEMENT CREATIVITY AND FIRM SURVIVAL: AN EMPIRICAL  
INVESTIGATION OF THE EXPORTING FASHION ACCESSORIES BUSINESS IN THAILAND**

Ploychompoo Kittikunchotiwut, Mahasarakham Business School, Maasarakham University,  
Thailand

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University,  
Thailand

Karun Pratoom, Mahasarakham Business School, Mahasarakham University, Thailand

**STRATEGIC KNOWLEDGE MANAGEMENT CREATIVITY AND SERVICE PERFORMANCE:  
AN EMPIRICAL RESEARCH OF HOTEL BUSINESSES IN THAILAND**

Sutee Ngowsiri, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University,  
Thailand

Karun Pratoom, Mahasarakham Business School, Mahasarakham University, Thailand

**Track: International Business**

**Session Chair: Ryan Savitz**

**THE RELATIONSHIP BETWEEN INTERNET USAGE AND NEWSPAPER CIRCULATION**

Stephen Moran, Neumann University

Ryan Savitz, Neumann University

**THE LARGE AND OPAQUE NETWORKS OF THE ANTI-MALARIA DRUG SUPPLY CHAIN**

George Andreopoulos, City University of New York, New York, USA

Giuliana Campanelli Andreopoulos, William Paterson University, Wayne, New Jersey, USA

Alexandros Panayides, William Paterson University, Wayne, New Jersey, USA

**STRATEGIC TARGET COSTING EFFECTIVENESS AND GOAL ACHIEVEMENT: EMPIRICAL EVIDENCE FROM EXPORTING GEM AND JEWELRY BUSINESSES IN THAILAND**

Pitachaya Kaneko, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Kesinee Muenthaisong, Mahasarakham Business School, Mahasarakham University, Thailand

**INTERNATIONAL SUMMER SCHOOL SCHMALKALDEN: AN INTERNATIONAL ECONOMICS AND CROSS-CULTURAL MANAGEMENT PROGRAM**

Willie J. Redmond, Southeast Missouri State University, Cape Girardeau, Missouri, USA

Robert Richert, FH Schmalkalden University of Applied Sciences, Schmalkalden, Germany

Peter Gordon, Southeast Missouri State University, Cape Girardeau, Missouri, USA

Francisco Barbosa, Universidade Federal de Minas Gerais, Belo Horizonte, Brazil

**NATIONAL COMPETITIVE ADVANTAGE IN BIOTECHNOLOGY: THE ROLE OF PATENT HISTORY**

Amanda Budde-Sung, University of Sydney

**ALLIANCES? PARTNERS? OR BOTH? THE EFFECTS OF ALLIANCE PORTFOLIO HETEROGENEITY ON MULTINATIONAL FIRMS' PERFORMANCE**

Wei He, Purdue University North Central, Westville, Indiana, USA

Sumit Kundu, Florida International University, Miami, Florida, USA

Jinlin Zhao, Florida International University, Miami, Florida, USA

**EFFECTS OF ETHICAL BEHAVIORS IN LEBANESE ORGANIZATIONS ON PERFORMANCE**

Noura Yassin, Beirut Arab University, Beirut, Lebanon

Marwa Chehabeddine, Lebanese American University, Beirut, Lebanon

**Continued on next Page...**

EXPLORING GLOBAL COMPETENCE OF AMERICAN AND MEXICAN MANAGERS  
WORKING IN A MULTICULTURAL ENVIRONMENT

Monica Blanco-Jimenez, Professor UANL, Mexico

Harriett Romo, Professor UTSA, USA

Jesus Cruz-Alvarez UANL, Professor UANL, Mexico

**Track: International Business**

**Session Chair: Nidi Bueno**

**A PARADOXICAL RELATIONSHIP BETWEEN CULTURAL DISTANCE AND FOREIGN MARKET ENTRY STRATEGY: A CASE OF KOREAN COMPANIES**

Jong Wook Ha, Columbus State University, Columbus, Georgia, USA  
Cheong-A Lee, Pukyong National University, Busan, Korea  
Ho-Yeol Bang, Pusan National University, Busan, Korea  
Joo Young Lee, The University of West Alabama, Livingston, Alabama, USA  
Young Hee Yun Kim, Tuskegee University, Tuskegee, Alabama, USA

**NATIONAL DRUG POLICY-NDP 1982 AND THE DRUGS CONTROL ORDINANCE 1982 OF BANGLADESH: A SUCCESS STORY**

Mahbub Sharfaraj, Govt. Kabi Nazrul University College, Dhaka, Bangladesh

**TRIPS AND BANGLADESH PHARMACEUTICAL INDUSTRY: PROBLEMS AND PROSPECTS**

Mahbub Sharfaraj, Govt. Kabi Nazrul University College, Dhaka, Bangladesh

**CULTURE, LAW, AND BUSINESS BRAZIL'S CLEVER DODGE WAY OF ACCOMPLISHING WTO AND MERCOSUR RULES**

Nidi Bueno, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil  
Wilson Almeida, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil  
Tagory Figueiredo, Universidade Catolica de Brasilia (UCB), Brasilia, Brazil  
Rafaella Barros Barreto, Universidade Federal de Goias (UFG), Goiania, Brazil

**FACTORS INFLUENCING INTERNATIONAL JOINT VENTURE PERFORMANCE IN THAILAND**

Pornlapas Suwannarat, Mahasarakham Business School, Mahasarakham University, Thailand

**CORPORATE SOCIAL RESPONSIBILITY STRATEGY AND CORPORATE SUSTAINABILITY OF FOOD BUSINESSES IN THAILAND**

Manisara Sananuamengthaisong, Mahasarakham Business School, Mahasarakham University, Thailand

**BRIC: OVERVIEW AND FUTURE OUTLOOK**

Greg Nelson, Sam Houston State University, Huntsville, Texas USA  
Balasundram Maniam, Sam Houston State University, Huntsville, Texas USA  
Hadley Leavell, Sam Houston State University, Huntsville, Texas USA

**SHOULD TURKEY JOIN THE EU?**

Sandra Audas, Sam Houston State University, Huntsville, Texas USA  
Balasundram Maniam, Sam Houston State University, Huntsville, Texas USA  
Hadley Leavell, Sam Houston State University, Huntsville, Texas USA



**Monday, October 14, 2013, 1:15 PM - 2:50 PM, Salon 4**

**Track: Marketing**

**Session Chair: Peter A. Reday**

**STRATEGIC MARKETING OUTSOURCING OF TOURISM BUSINESSES IN THAILAND: THE MODERATING ROLE OF RELATIONAL MARKETING CAPABILITY**

Warawan Chuwiruch, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**STUDY TOUR OBJECTIVE: EXPERIENTIAL LEARNING IN DEVELOPING ENTRY LEVEL INTERNATIONAL BUSINESS PEOPLE**

Peter A. Reday, Youngstown State University  
Roy W. Counts, Youngstown State University

**MARKET ORIENTED AND PRODUCTION ORIENTED REGIONALIZATION VS. GLOBALIZATION OF MNEs: A BASIS FOR HOLISTIC COMPREHENSION**

Omar J. Khan, Morgan State University

**MARKETING LEARNING ORIENTATION, CREATIVITY, AND FIRM PERFORMANCE : EVIDENCE FROM SILK PRODUCTION BUSINESS, BURIRAM PROVINCE IN THAILAND**

Rapheephan Phong-inwong, Buriram Rajabhat University, Thailand

**SHARING ECONOMIC RENTS WITH INTERMEDIARIES: A STRATEGY FOR ESTABLISHING BRANDS AS RENT GENERATING ASSETS IN INTERNATIONAL MARKETS**

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

**STRATEGIC MARKETING FLEXIBILITY AND MARKETING PERFORMANCE: AN EMPIRICAL INVESTIGATION OF BEVERAGE BUSINESSES IN THAILAND**

Supachai Tungbunyasiri, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**A COMPARISON OF TEST MARKETING OBJECTIVES, METHODS, AND PRACTICES AMONG DOMESTIC AND FOREIGN CONSUMER GOODS MANUFACTURING FIRMS**

Bhagaban Panigrahi, Norfolk State University  
Sanjib Guha, Norfolk State University  
Ranjita Misra, West Virginia University

**Continued on next Page...**

THE EFFECTS OF MARKET ORIENTATION ON SERVICE QUALITY AND NEW SERVICE SUCCESS

Kanchana Sukanthasirikul, Suranaree University of Technology, NakhonRatchasima,  
THAILAND

WaneeTrongpanich, Rajamangala University of Technology Isan, NakhonRatchasima,  
THAILAND

**Track: Management**

**Session Chair: Rick Tallman**

**ORGANIZATIONAL IDENTIFICATION CAPABILITY AND GOAL ACHIEVEMENT OF HOTEL BUSINESSES IN THAILAND**

Dararat Thatrak, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**MULTIMARKET COMPETITION AND ORGANIZATION INNOVATION IN AN EMERGING ECONOMY**

Hong Zhu, Hong Kong Baptist University, Hong Kong, China  
Xin Yang, Hong Kong Baptist University, Hong Kong, China  
Haomin Zhang, Hong Kong Baptist University, Hong Kong, China  
Ji Li, Hong Kong Baptist University, Hong Kong, China

**CONFLICT IN VETERINARIAN HOSPITALS**

Rick Tallman, University of Northern British Columbia, Prince George, BC, Canada  
Deborah Kalyn, Prince George Veterinary Hospital Ltd., Prince George, BC, Canada

**Application of Results-only Work Environment to Professional Service Firms**

John Elrick: Colorado State University-Global Campus, Glenwood Springs, Colorado  
James Ondracek: Minot State University, Minot, North Dakota  
M. Saeed: Minot State University, Minot, North Dakota

**ORGANIZATIONAL CITIZENSHIP BEHAVIOR IN SOCIAL NETWORKS: A UNIT-LEVEL, CONCEPTUAL STUDY**

Shih Yung Chou, University of Texas of the Permian Basin, Odessa, Texas, USA

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

David F. Elloy, Gonzaga University

**BEST MANAGEMENT CONTROL SYSTEMS AND FIRM EXCELLENCE: ELECTRICAL APPLIANCES AND ELECTRONIC PARTS BUSINESSES IN THAILAND**

Chonthicha Thammavinyu, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Track: MIS / POM**

**Session Chair: Alfred L. Guiffrida**

**EXPLORING THE FACTORS DRIVING OPINION POLARIZATION IN ONLINE GROUP DISCUSSIONS: AN INVESTIGATION OF VIRTUAL INVESTMENT-RELATED COMMUNITIES**

Hsuanwei Michelle Chen, San Jose State University, San Jose, California, USA

**TWITTER USAGE IN ORGANIZATIONAL CONTEXT**

OOK Lee, Department of Information System, Hanyang University, Seoul, Korea

**STRATEGIC IMPACT OF WEB 2.0 SERVICES ON BUSINESS ORGANIZATIONS**

Farrokh Mamaghani, St. John Fisher College, Rochester, New York, USA

**DIGITAL COUNTERFEITING: STATES REGULATION OF FEDERAL, FOREIGN & DIGITAL FINANCIAL INSTRUMENTS USED AS CURRENCY**

Ralph E. McKinney, Jr. Aston University, Birmingham, UK

Lawrence P. Shao, Marshall University, Huntington, WV, USA

Dale H. Shao, Marshall University, WV, USA

Duane C. Rosenlieb, Jr., Esquire, WV, USA

**GENDER DIFFERENCES IN HISPANIC BUSINESS STUDENT ATTITUDES TOWARD A TECHNOLOGY CAREER**

George E. Heilman, Winston-Salem State University

Sathasivam Mathiyalakan, Winston-Salem State University

Jorge O. Brusa, Texas A&M International University

Sharon D. White, Winston-Salem State University

Pablo Camacho Gutiérrez, Texas A&M International University

**CAMPUS DINING: WHAT QUALITY FACTORS AFFECT STUDENT SATISFACTION AND RETENTION?**

Parag Dhumal, University of Wisconsin-Parkside, Kenosha, Wisconsin, USA

Michele Gee, University of Wisconsin-Parkside, Kenosha, Wisconsin, USA

Qi Zou, University of Wisconsin-Parkside, Kenosha, Wisconsin, USA

**ASSESSING CUSTOMER EXPERIENCES IN A MEDICAL SERVICE**

Sang Shik Lee, Kyungsoong University, Pusan, South Korea

**SUPPLY CHAIN RESILIENCE TO ENHANCE RISK MANAGEMENT FOR COMPETITIVENESS**

Liang-Chieh (Victor) Cheng, University of Houston, Houston, Texas, USA

Brian Thompson, University of Houston, Houston, Texas, USA

Dylan Flosi, University of Houston, Houston, Texas, USA

**Continued on next Page...**

MODELING SUPPLY CHAIN DELIVERY PERFORMANCE: A LITERATURE REVIEW

Alfred L. Guiffrida, Kent State University, Kent, Ohio USA

Lihua Chen, West Liberty University, West Liberty, West Virginia USA

Hongyan Liang, Kent State University, Kent, Ohio USA

Thomas Ngniatedema, Kettering University, Flint, Michigan, USA

Yertai Tanai, Kent State University, Kent, Ohio USA

**Track: Marketing**

**Session Chair: Dixon-Ogbechi N. Bolajoko**

**CUSTOMER COMMITMENT AND ENGAGEMENT TOWARDS RETAIL STORES: EXPLORING GENDER DIFFERENCES**

Cece Ren, Hofstra University, Hempstead, New York, USA  
Charles A. McMellon, Hofstra University, Hempstead, New York, USA  
William L. James, Hofstra University, Hempstead, New York, USA

**ELECTRONIC WORD OF MOUTH: A DYNAMIC NEW FORCE IN CONSUMER DECISION-MAKING**

Glenna Pendleton, Northern Michigan University, Marquette, Michigan, USA  
Ashutosh Dixit, Cleveland State University, Cleveland, Ohio, USA  
William Lundstrom, Cleveland State University, Cleveland, Ohio, USA

**CHANGING IMPACT OF E-BUSINESS ON MARKETING CHANNELS: THREE PHASES OF MARKETING CHANNELS EVOLUTION**

Altan Erdem, University of Houston-Clear Lake

**IMPACT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ON CONSUMERS' ATTITUDE TOWARDS CORPORATE IMAGE AND PURCHASE INTENTION IN THE NIGERIAN GSM TELECOMMUNICATION INDUSTRY**

Dixon-Ogbechi N. Bolajoko, University of Lagos, Lagos, Nigeria  
Jagun O. Sikuade Sol Simon Investments, Lagos, Nigeria  
Haran M. Elizabeth, Salem State University, Salem, MA, USA  
Ighomereho O. Salome Redeemer's University, Ogun State, Nigeria  
Aiyeku F. Joseph, Salem State University, Salem, MA, USA

**THE ROLE OF PERCEIVED COMPETITIVE ADVANTAGE, CORPORATE IMAGE, SWITCHING BARRIERS AND MAINBANK STATUS IN THE RELATIONSHIP BETWEEN CUSTOMER PERCEIVED VALUE, SATISFACTION AND CUSTOMERS' LOYALTY IN RETAIL BANKING INDUSTRY**

Karin Boonlertvanich, Burapha University

**MARKETING RESOURCE RICHNESS AND MARKETING SURVIVAL OF AUTO PARTS BUSINESSES IN THAILAND**

Nattawut Panya, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Continued on next Page...**

**STRATEGIC MARKETING ADAPTATION AND MARKETING SUCCESS: AN EMPIRICAL INVESTIGATION OF FURNITURE AND DECORATIVE PRODUCT BUSINESSES IN THAILAND**

Chotika Chimngamsert, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**INNOVATION COMMERCIALIZATION STRATEGIES FOR TECHNOLOGY-BASED FIRMS: DO TECHNOLOGICAL REGIMES AND SIZE MATTER?**

Traoré Namatié

**Tuesday, October 15, 2013, 8:00 AM - 9:50 AM, Salon 4**

**Track: Open Session**

**Session Chair:**



**Track: Business**

**Session Chair: Michael K. McCuddy**

**EXPLORING CORPORATE PROFITABILITY AND CORPORATE INCOME TAX SUBSIDIES: AN INVESTIGATION OF PUBLICLY-TRADED COMPANIES**

Michael K. McCuddy, Valparaiso University, Valparaiso, Indiana, USA  
Tatiana Cochran, Valparaiso University, Valparaiso, Indiana, USA

**THE MINIMUM WAGE, UNEMPLOYMENT, AND THE YOUTH WORKFORCE (AGES 16-19): A CORRELATION AND COMPARATIVE ANALYSIS OF SELECT CATEGORIES INCLUDING THE GENERAL U.S. LABOR POPULATION FOR YEARS 2003-2012**

Justin A. Giordano Esq.  
Emmanuel Tabones

**TO PATENT OR NOT TO PATENT: WHAT FACTORS DRIVE SUCCESS IN THE PATENTING RACE?**

Traoré Namatié, Director of the Economic and Industry Analysis Division, Agriculture and Agri-Food Canada

**VALUE MITOSIS- A METHODOLOGY TO DEVELOP COMMUNITY EMPOWERMENT**

Michael D. Whitt – University of Notre Dame  
Nathalie A L Duval-Couetil – Purdue University  
Rodney G. Handy – University of North Carolina Charlotte  
Satish C. Boregowda – Sandia National Laboratories  
Patrick Senarith – St. Jude Medical

**SOCIAL ACCOUNTING PRACTICE AND FIRM VALUE: AN EMPIRICAL INVESTIGATION OF ISO 14000 FIRMS IN THAILAND**

Natthanan Thitiyapramote, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**EFFECT OF TECHNOLOGICAL LEARNING CAPABILITY ON MARKETING PERFORMANCE: AN EMPIRICAL INVESTIGATION OF ELECTRICAL PRODUCT AND ELECTRICAL APPLIANCE BUSINESSES IN THAILAND**

Nutchana Caron, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**COUNTERPRODUCTIVE WORK BEHAVIOURS: CLARIFY THE ROLE OF JOB DISSATISFACTION AND ORGANIZATIONAL INJUSTICE AS ATTITUDINAL PREDICTORS**

Beatrice Piccoli, University of Verona, Verona, Italy

**Track: Management**

**Session Chair: Majdi Ben Selma**

**BUSINESS RELATEDNESS IN THE EUROPEAN INSURER-BANKING INDUSTRY: SOURCES OF VALUE CREATION.**

Majdi Ben Selma, Postdoctoral Fellow - Lecturer, HEC Montreal

**SOCIAL INTERACTION, KNOWLEDGE MANAGEMENT CAPABILITIES, AND FIRM SUCCESS: AN EMPIRICAL INVESTIGATION OF SPA BUSINESSES IN THAILAND**

Nikorn Yasamorn, Institute of Physical Education Maharakham Campus, Thailand

**ORGANIZATIONAL CHANGE MANAGEMENT CAPABILITY AND FIRM SURVIVAL: AN EMPIRICAL INVESTIGATION OF SOFTWARE BUSINESSES IN THAILAND**

Wadsana Charunsrichotikomjorn, Maharakham Business School, Maharakham University, Thailand

Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

**EFFECTS OF GREEN MARKETING STRATEGY ON FIRM PERFORMANCE OF ISO 14001 BUSINESSES IN THAILAND**

Nuanlaong Attharangsun, Maharakham Business School, Maharakham University, Thailand  
Yongyut Ratchatawetchakul, Maharakham Business School, Maharakham University, Thailand

**THE EFFECTS OF BUSINESS DIVERSIFICATION AND TECHNOLOGY DIVERSIFICATION ON PERFORMANCE: EMPIRICAL ANALYSIS OF THE JAPANESE ELECTRONIC EQUIPMENT INDUSTRY**

Junghyun Song, Kobe University

**A SURVEY OF ERP IMPLEMENTATION IN CHINA**

Philip Huang, Peking University

**NARRATIVE MANAGEMENT: CLARITY IN PRINCIPLES, STRUCTURE, AND DEFINITIONS OF STRATEGY AND TACTICS**

Emma Craig, Stonehill College

Abigael Bongaarts, Stonehill College

Brian Glibkowski, Stonehill College

Lee McGinnis, Stonehill College

James Gillespie, Center for Healthcare Innovation

Claus Dierksmeier, Global Ethic Institute and University of Tübingen

**Continued on next Page...**

EFFECTS OF INTERNAL AUDIT INDEPENDENCE ON FIRM PERFORMANCE OF FOOD EXPORT FIRMS IN THAILAND

Kongkiat Sahayrak, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Track: Finance**

**Session Chair: Marius Gavriletea**

**STOCK RETURNS AND PRICE CONSTRAINTS**

Saleh A Alharbi, King Saud University

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

Semen Y. Bogatyrev, The Financial University under the Government of the Russian Federation,  
Moscow, Russian Federation

**AGGREGATE ANALYSTS' REVISIONS AND MARKET REACTION**

Xinmei Xie, California State University-Dominguez Hills, Carson, California, USA  
Lilin Liu, California State University-Dominguez Hills, Carson, California, USA

**PROPRIETATEA FUND: A SUCCINCT OVERVIEW**

Cornelia Pop, Department of Business, Faculty of Business, Babes-Bolyai University, Romania  
Marius Gavriletea, Department of Business, Faculty of Business, Babes-Bolyai University,  
Romania

**THE REALITY OF DIGITAL CURRENCY AS A FINANCIAL MEDIUM OF EXCHANGE**

Ralph E. McKinney, Jr. Aston University, Birmingham, UK  
Lawrence P. Shao, Marshall University, Huntington, WV, USA  
Dale H. Shao, Marshall University, WV, USA  
Duane C. Rosenlieb, Jr., Esquire, WV, USA

**GOLD STOCK MARKET: A REFUGE FOR RATIONAL OR NOISE TRADERS? EVIDENCE  
FROM SOUTH AFRICAN GOLD STOCK RETURNS**

George Ogum, School of Business, La Sierra University

**IS THE EFFECT OF OWNERSHIP STRUCTURE ON FIRM VALUE TRULY MEASURED? THE  
CASE OF ASIA**

Prasad Vemala, McNeese State University, Louisiana, USA  
Doanh "Zone" T. Nguyen, Texas A&M International University, Texas, USA

**JOINT EFFECTS OF OWNERSHIP STRUCTURE, AGENCY COSTS, AND LIQUIDITY ON FIRM  
VALUE? THE CASE OF INDIA**

Prasad Vemala, McNeese State University, Louisiana, USA  
Doanh "Zone" T. Nguyen, Texas A&M International University, Texas, USA

**Track: Management**

**Session Chair: Wayne H. Decker**

**SENIOR MANAGEMENT ASPIRATIONS IN CHINA AND THE U.S.: EFFECTS OF GENDER AND CULTURAL VALUES**

Wayne H. Decker, Salisbury University, Salisbury, Maryland, USA  
Thomas J. Calo, Salisbury University, Salisbury, Maryland, USA  
Christy H. Weer, Salisbury University, Salisbury, Maryland, USA  
Hong Yao, Salisbury University, Salisbury, Maryland, USA

**STRATEGIC INVOLVEMENT OF THE BOARD IN DEVELOPING COUNTRIES**

Sergio Nunes Muritiba, Faculdades Metropolitanas Unidas, São Paulo, Brazil  
Patricia Morilha Muritiba, Faculdades Metropolitanas Unidas, São Paulo, Brazil  
Maurício José Serpa Barros de Moura, Faculdades Metropolitanas Unidas, São Paulo, Brazil  
Eduardo Vasconcellos, University of São Paulo, São Paulo, Brazil  
John Lawrence French, Virginia Tech University, Virginia, USA

**INTERNAL AUDIT GOVERNANCE AND BUSINESS GOAL ACHIEVEMENT: AN EMPIRICAL EXAMINATION OF ELECTRONIC PARTS BUSINESSES IN THAILAND**

Jeeraporn Pongpanpattana, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand  
Suparak Janjarasjit, Mahasarakham Business School, Mahasarakham University, Thailand

**THE IMPACT OF ISO 9000 CERTIFICATION ON SALES THE CASE OF MAURITIUS**

Raja V. Sannasse, University of Mauritius, Mauritius  
Moolna Kawthar, University of Mauritius

**CLEAR SYLLABI? A SIMPLE ANSWER TO COMPLEX LEARNING REALITIES AT TWO-YEAR COLLEGES**

Carmen L. Martínez-López, the City University of New York/BMCC

**INNOVATION GENERATION AND LEADERSHIP ON VALUE CREATION: THE CASE OF SOFTWARE DEVELOPER SECTOR IN GUADALAJARA, MÉXICO**

Juan Mejia-Trejo, Universidad de Guadalajara (CUCEA), México  
Jose Sanchez-Gutierrez, Universidad de Guadalajara (CUCEA), México  
Guillermo Vazquez-Avila, Universidad de Guadalajara (CUCEA), México

**Continued on next Page...**

**INTERNAL AUDIT SKEPTICISM AND FIRM VALUE OF THAI-LISTED FIRMS: AN EMPIRICAL INVESTIGATION OF ITS ANTECEDENTS AND CONSEQUENCES**

Worawit Laohamethanee, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Sutana Boonlua, Mahasarakham Business School, Mahasarakham University, Thailand

**INTERNAL AUDIT JUDGMENT AND GOAL ACHIEVEMENT: EVIDENCE FROM THAI AUTOMOTIVE BUSINESSES IN THAILAND**

Supawadee Chopset, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**Tuesday, October 15, 2013, 1:00 PM - 2:50 PM, Salon 1**

**Track: Economics**

**Session Chair: Diane Bruce Anstine**

**MODERN COST MANAGEMENT CAPABILITY AND FIRM PERFORMANCE: AN EMPIRICAL ASSESSMENT OF AUTO PARTS BUSINESSES IN THAILAND**

Uthen Laonamtha, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University  
Thailand

Sutana Boonlua, Mahasarakham Business School, Mahasarakham University, Thailand

**WHAT DETERMINES ATTENDANCE AT WOMEN'S COLLEGE BASKETBALL GAMES? IS MEN'S BASKETBALL A SUBSTITUTE OR COMPLEMENT TO THE WOMEN'S PROGRAM?**

Diane Bruce Anstine, North Central College, Naperville, IL

**THE PEDAGOGY OF BELIEF AND DOUBT IN PRINCIPLES OF MICROECONOMICS: IN QUEST FOR A MARKET SOLUTION FOR HUMAN ORGANS**

John G. Kamiru, Norfolk State University, Norfolk, Virginia, USA

**COST ALLOCATION COMPETENCY AND FIRM PERFORMANCE: EVIDENCE FROM PAPER AND PACKAGING BUSINESSES IN THAILAND**

Nakarn Buaphaun, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University,  
Thailand

**TESTING THE CONVERGENCE AND RIPPLE EFFECTS OF REGIONAL HOUSE PRICES IN CHINA**

Fang Zhang, University of Bath, Bath, United Kingdom  
John R. Hudson, University of Bath, Bath, United Kingdom

**FACTORS INFLUENCING AMONG THE SMALL AND MEDIUM ENTERPRISES (SMEs) IN LAOS**

Sutana Boonlua, Mahasarakham University, Thailand  
Satit Aditto, Khonkaen University, Thailand

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

Petra Kunertova, University of Zilina

**AUSTERITY OR STIMULUS: WHICH IS THE BETTER CURE FOR RECESSION?**

Stacy R. Barnes, Averett University, Danville, Virginia, USA

**Continued on next Page...**

**IS SMALL BETTER? A COMPARISON OF THE EFFECT OF LARGE AND SMALL DAMS ON  
CROPLAND PRODUCTIVITY IN SOUTH AFRICA**

Elodie Blanc Joint Program on the Science and Policy of Global Change, Massachusetts Institute  
of Technology

Eric Strobl, Ecole Polytechnique and IPAG Research Lab



**Track: Marketing**

**Session Chair: Florian U. Siems**

**VALUE CREATION STRATEGY AND MARKETING PERFORMANCE OF FOOD BUSINESSES IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES**

Mullika Jumpapang, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Pratanporn Jhundra-indra, Mahasarakham Business School, Mahasarakham University, Thailand

**CONSUMER PERCEPTIONS OF QUICK SERVICE RESTAURANTS**

Kevin Mason, Arkansas Tech University, Russellville, Arkansas, USA

Stephen Jones, Arkansas Tech University, Russellville, Arkansas, USA

Mike Benefield, Arkansas Tech University, Russellville, Arkansas, USA

Jim Walton, Arkansas Tech University, Russellville, Arkansas, USA

**THE SERVICE QUALITY OF CUSTOMER SERVICE REPRESENTATIVES IN BANKS**

Fridrik Eysteinnsson, School of Business, University of Iceland, Reykjavik, Iceland

Asdis Bjorg Johannesdottir, School of Business, University of Iceland, Reykjavik, Iceland

**WHO WILL GO GREEN? A PRELIMINARY STUDY OF U.S. CONSUMER SEGMENTATION DEMOGRAPHICS**

Siyuan Wei, Hofstra University, Hempstead, New York, USA

John M. Planchon, Rhodes College, Memphis, Tennessee, USA

William L. James, Hofstra University, Hempstead, New York, USA

**SERVICE BRAND IDENTITY STRATEGY AND MARKETING PERFORMANCE: AN EMPIRICAL EVIDENCE FROM TRAVEL AGENCY BUSINESSES IN THAILAND**

Warawut Waranantakul, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

Pratanporn Jhundra-indra, Mahasarakham Business School, Mahasarakham University, Thailand

**DEVELOPMENT AND STRATEGIC CONSEQUENCES OF COLD LOYALTY – THE CASE OF CONSUMER GOODS**

Maximilian Knaup, RWTH Aachen University, Germany

Antje S.J. Hütten, RWTH Aachen University, Germany

Florian U. Siems, RWTH Aachen University, Germany

**Continued on next Page...**

SHORT TERM STUDY TOURS A CASE STUDY: MARKETING THE TWO WEEK STUDY TOUR

Peter Reday, Youngstown State University

Roy Wayne Counts, Youngstown State University

Larry Zielke, Private Practice

Andrew Boyle, Youngstown State University

EMPLOYEES' REWARD PERCEPTIONS – AN EXPLORATORY APPROACH

Herbert Gölzner, Salzburg University of Applied Science, AUSTRIA

Florian U. Siems, RWTH Aachen University, GERMANY

Dirk C. Moosmayer, Nottingham University Business School China, CHINA

**Track: Accounting**

**Session Chair: Elie Menassa**

**MANAGEMENT FORECAST AND DECISION-MAKING PERFORMANCE: A PATH ANALYSIS APPROACH**

Kanok-on Kaewprapa, Faculty of Liberal Arts and Management Science, Kasetsart University, Chalermphakiat Sakon Nakron Province Campus, Thailand

**AN EVOLUTIONARY METANORMS APPROACH TO COOPERATION WITH ACCOUNTING RULES**

Elie Menassa, Notre Dame University – Louaize, Lebanon

**AUDIT CREATIVITY, BEST AUDIT PRACTICE AND AUDIT GOAL ACHIEVEMENT: EVIDENCE FROM TAX AUDITORS IN THAILAND**

Nittaya Phosrichan, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**AUDIT MORAL REASONING OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES**

Thanniti Jirapattanapornsin, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**AUDIT PRACTICE EFFECTIVENESS, AUDIT QUALITY, AND AUDIT SURVIVAL: AN EMPIRICAL INVESTIGATION OF TAX AUDITORS IN THAILAND**

Srisuda Intamas, Mahasarakham Business School, Mahasarakham University, Thailand  
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**VALUING EMPLOYEE STOCK OPTIONS USING THE CRR BINOMIAL MODEL**

Jim Chen, Norfolk State University, Norfolk, Virginia, USA  
Anthony W. Chen, Florida State University, Tallahassee, Florida, USA

**SOCIAL RESPONSIBILITY ACCOUNTING EFFECTIVENESS OF THAI-LISTED FIRMS: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES**

Nattawut Tontiset, Mahasarakham Business School, Mahasarakham University, Thailand  
Sirilak Kaiwinit, Mahasarakham Business School, Mahasarakham University, Thailand

**Continued on next Page...**

AUDIT TALENT, BEST AUDIT QUALITY AND STAKEHOLDER RELIABILITY: AN  
EMPIRICAL RESEARCH OF CERTIFIED PUBLIC ACCOUNTANTS IN THAILAND

Napaporn Shupkulmongkol, Mahasarakham Business School, Mahasarakham University,  
Thailand

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University,  
Thailand

**Track: Management**

**Session Chair: Sutana Boonlua**

**BUILDING EFFECTIVE TEAMS: A DIVERSITY AND FAULTLINE PERSPECTIVE**

Hong Ren, UWM

Baichun Feng, Webster University

**INTERNAL AUDIT PROFESSIONALISM AND FIRM SURVIVAL: AN EMPIRICAL EXAMINATION OF HOTEL BUSINESSES IN THAILAND**

Pennapa Kueket, Maharakham Business School, Maharakham University, Thailand

Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

**RISK MANAGEMENT EFFECTIVENESS AND GOAL ACHIEVEMENT: AN EMPIRICAL INVESTIGATION OF INSTITUTE OF PHYSICAL EDUCATION IN THAILAND**

Ar-porn Hongsombud, Pittaya Boonkongsen, Pitichok Channorgsai, Institute of Physical Education, Thailand

**GENDER EFFECTS: DIFFERENCES IN PERCEPTIONS OF DECEPTION IN THE WORKPLACE**

Thomas W. Philippe St. Petersburg College, St Petersburg FL

Jerry W. Koehler, University of South Florida, Tampa, FL

**INTERNAL AUDIT PROFICIENCY AND FIRM GOAL ACHIEVEMENT: AN EMPIRICAL INVESTIGATION OF THAI-LISTED FIRMS**

Punchaporn Srichanapun, Maharakham Business School, Maharakham University, Thailand

Phapruek Ussahawanitchakit, Maharakham Business School, Maharakham University, Thailand

Sutana Boonlua, Maharakham Business School, Maharakham University, Thailand

**THE INFLUENCE OF JOB INSECURITY ON TASK AND CONTEXTUAL PERFORMANCE: THE MEDIATIONAL ROLE OF OVERALL JOB ATTITUDE**

Beatrice Piccoli, University of Verona, Verona, Italy

Ilaria Setti, University of Pavia, Pavia, Italy

Zeno Filippi, University of Verona, Verona, Italy

Piergiorgio Argentero, University of Pavia, Pavia, Italy

Massimo Bellotto, University of Verona, Verona, Italy

**ADULT STUDENT DEMOGRAPHICS AND MARKETING OF LIBERAL ARTS EDUCATION**

Naveen Malhotra, Ph. D, Eckerd College

Susan Wellington Walker, Grand Valley State University

## Tuesday Buffet Dinner Details Available At Reception

Time: 6:30 PM – 7:30 PM, Tuesday, October 15, 2013

Venue: Buffet

Admission: IABE-2013 Las Vegas Official Name Badge  
Required

Tuesday, October 15, 2013 7:30 PM

***IABE Las Vegas Annual Conference Concludes!***

A.M. Dayang-Affizzah .....	12	Burcu O. Ozaslan Caliskan .....	20
A.R Rossazana .....	12	Burhan F. Yavas.....	9
Abbas Heiat.....	22	Carlos Vinicius Reis .....	22
Abigael Bongaarts.....	49	Carmen L. Martínez-López.....	52
Adelaide Santos Figueiredo .....	22	Cece Ren .....	45
Ahmad Vessal .....	6	Charles A. McMellon.....	45
Aiyeku F. Joseph.....	45	Charles W. Johnston .....	22
Alan T. Shao .....	18	Chatratchada Wiroterat .....	27
Alberto S. Matsumoto.....	9, 22	Cheick Wague.....	27
Aleksandra Matuszewska-Janica .....	7	Cheong-A Lee.....	39
Alessandra Vecchi .....	26	Chialing Hsieh .....	25
Alexander Kuecher .....	27	Chia-Wei Chen.....	9
Alexandros Panayides.....	37	Chin-Hong Puah.....	12
Alfred L. Guiffrida.....	44	Chongqi Wu.....	21
Altan Erdem.....	45	Chonthicha Thammavinyu.....	42
Amanda Budde-Sung.....	37	Chotika Chimngamsert .....	46
Amonrat Thoumrungroje .....	29	Christine Duller.....	27, 32
Ampasri Phokha.....	10	Christine Lai.....	30
Anand Jha.....	25	Christopher Lubwama.....	22
Anantaporn Puttassa.....	10	Christy H. Weer .....	52
Andrew Boyle .....	57	Cinthya Karina Camacho-Sotelo .....	29
Ann Rensel.....	12, 31	Claus Dierksmeier.....	49
Anthony J. Kos.....	14	Cornelia Pop.....	51
Anthony W. Chen .....	58	Dale H. Shao .....	43, 51
Antje S.J. Hütten.....	10, 56	Daniel Marsh.....	12
Ar-porn Hongsombud .....	60	Dararat Thatrak .....	42
Asdis Bjorg Johannesdottir.....	56	Darryl J. Mitry .....	32
Ashutosh Dixit .....	45	David A. Levy.....	14
Ayman E. Haddad.....	16	David Antons .....	32
Ayman Haddad .....	16	David D. Stinson.....	35
Baichun Feng .....	60	David DiMarco .....	23
Balasundram Maniam .....	39	David F. Elloy .....	42
Balla Diop.....	8	Deborah Kalyn .....	42
Beatrice Piccoli.....	48, 60	Deborah Y. Cohn .....	10
Benjamin B. Boozer Jr.....	22	Demet Tuzunkan.....	14
Bernhard Gärtner .....	27, 32	Diane Bruce Anstine .....	54
Bhagaban Panigrahi .....	40	Dirk C. Moosmayer .....	32, 57
Bidhu B. Mohanty.....	9	Dixon-Ogbechi N. Bolajoko .....	45
Bijan Mashaw .....	21	Doanh “Zone” T. Nguyen.....	51
Bingsheng Yi .....	9	Donna M. Blancero.....	14
Bipul Kumar.....	6	Dorota Witkowska .....	7, 12
Birgit Feldbauer-Durstmüller.....	27, 32	Dory Daw.....	31
Boopen Seetanah.....	20	Duan Xu .....	22
Brian Glibkowski .....	49	Duane C. Rosenlieb, Jr.....	43, 51
Brian Thompson.....	43	Dylan Flosi.....	43
Burcu Adıguzel Mercangoz .....	20	Eduardo Vasconcellos.....	52



Ekisara Prasatadisak.....	23	Halla Valgerdur Haraldsdottir.....	23
Eli Kofi Aba.....	9	Haomin Zhang .....	42
Elie Menassa .....	58	Haran M. Elizabeth .....	45
Elodie Blanc.....	55	Harriett Romo .....	38
Elsa Georgina Gonzalez-Urbe .....	29	Herbert Gölzner .....	57
Emilia de Abreu Araújo .....	9	Hong Ren .....	60
Emma Craig .....	49	Hong Yao .....	52
Emmanuel Tabones.....	48	Hong Zhu .....	42
Emrah Ozkul .....	14	Hongxia Wang .....	25
Eric Fricke.....	9, 18	Hongyan Liang.....	44
Eric K. W. Lau .....	6	Ho-Yeol Bang .....	39
Eric Strobl .....	55	Hsuanwei Michelle Chen.....	43
Eunsang Yoon.....	7	Ighomereho O. Salome .....	45
Eurico Ferreira .....	9	Ilaria Setti.....	60
Fabiano Guasti Lima.....	33	Iraci de Souza João .....	33
Fábio Vogelaar Carlucci .....	33	Jaesung Sim .....	21
Fahimeh Rezayat.....	9	Jagdish Agrawal.....	18
Fang Zhang .....	54	Jagun O. Sikuade .....	45
Farrokh Mamaghani.....	43	James E. Parco .....	14
Federica Doni.....	36	James Gillespie .....	49
Florian U. Siems .....	10, 32, 56,	James Henson.....	18, 21
.....	57	James Ondracek .....	42
Fodil Adjaoud .....	9	James Refalo .....	34
Framarz Byramjee.....	11	James Thomas Kunnanatt .....	26
Francis Mhere .....	25	Jaruporn Meesuptong.....	29
Francisco Barbosa.....	37	Jayen B. Patel.....	33
Frank T. Piller .....	32	Jean Lima .....	20
Fridrik Eysteinnsson .....	29, 30, 56	Jeeraporn Pongpanpattana .....	52
Fung-Shine Pan.....	22	Jerry W. Koehler.....	60
George Andreopoulos .....	37	Jesus Cruz-Alvarez .....	38
George E. Heilman.....	43	Ji Li .....	42
George Henrique de M. Cunha .....	9	Jim Chen .....	58
George Ogum.....	51	Jim Walton .....	56
George W. Watson.....	31	Jin-Feng Uen.....	24
George Woodward .....	33	Jinlin Zhao .....	37
Giuliana Campanelli Andreopoulos...37		Joan Wiggenhorn .....	31
Glenna Pendleton.....	45	John Elrick .....	42
Gordon F. Bagot.....	26	John G. Kamiru.....	54
Grady Perdue .....	33	John Lawrence French .....	52
Greg M. Richey.....	20	John M. Planchon.....	56
Greg Nelson .....	39	John R. Hudson.....	54
Guillermo Vazquez-Avila.....	29, 52	Jong Wook Ha.....	39
Gylfi Dalmann Adalsteinsson .....	23, 26	Jong-Hwan Yi .....	34
H. Barry Spraggins.....	21	Joo Young Lee .....	39
Hadley Leavell.....	39	Jorge Brusa.....	9
Haitham Nobanee.....	16	Jorge O. Brusa.....	43

Jose Luiz B. Fernandes .....	9	Luke D. Plonsky.....	8
Jose Sanchez-Gutierrez.....	29, 52	M. Saeed .....	42
Joseph P. McCormack .....	33	Maggie May-Jean Tang .....	12
Juan Mejia-Trejo.....	52	Mahbub Sharfaraj.....	39
Junghyun Song.....	49	Majdi Ben Selma.....	49
Jungki Lee.....	26	Manisara Sananuamengthaisong.....	39
Justin A. Giordano Esq. ....	48	Marie-Christin Papan.....	10, 32
Kanchana Sukanthasirikul .....	41	Marius Gavriletea.....	51
Kannika Janepuengporn.....	24, 36	Mark Tien.....	22
Kanoknate Prempree.....	31	Marwa Chehabeddine .....	37
Kanok-on Kaewprapa .....	58	Massimo Bellotto .....	60
Karen Bammel .....	26	Matthew John Lamport.....	20
Karin Boonlertvanich.....	45	Maurício José Serpa Barros de Moura	
Karun Pratoom.....	36	.....	52
Kathryn J.L. Jacobson.....	14	Maximilian Knaup .....	56
Keisha Wilson.....	18	Md. Mahbub Sharfaraj.....	32
Kenneth Pefkaros .....	21	Meng Zhao .....	9
Kent N. Gourdin.....	18	Micah Frankel .....	21
Kesine Muenthaisong.....	15, 28, 37	Michael Cosgrove .....	12
Kesma Ramma .....	20	Michael D. Whitt .....	48
Kevin J. Davis.....	14	Michael E. Hanna.....	33
Kevin Lexis.....	10	Michael K. McCuddy.....	48
Kevin Mason.....	56	Michele Gee .....	43
Kim Tu.....	7	Mike Benefield.....	56
Kongkiat Sahayrak.....	50	Min-Ming Wen .....	22
Ko-Wei Wu.....	24	Miriam Mugwati .....	25
Kristine Principe .....	31	Mongkol Ekkaphan.....	23
Krittayawadee Gatewongsa .....	7	Monica Blanco-Jimenez.....	38
Krzysztof Kompa.....	7, 12	Moolna Kawthar .....	52
Kumpanat Siriyota .....	6	Mujarin Kaewyong .....	16
Lam Nguyen.....	7	Mukdawan Poldet .....	31
LaRosa .....	18	Mullika Jumpapang.....	56
Larry J. Prather.....	33	Myron Hatcher .....	18, 21
Larry Zielke .....	57	Nabil Amara.....	7
Laura Margarita Arias-Miramontes ...	29	Nadine Mahnke.....	10
Lawrence P. Shao.....	43, 51	Nagham Al Dabbous.....	16
Lee McGinnis.....	49	Nakarn Buaphaun.....	54
Leon R. Jablow IV .....	26	Nantana Ngamtampong .....	16, 17
Leonard Arvi.....	25	Nantana Ooucharean.....	6
Liang-Chieh (Victor) Cheng.....	20, 43	Nanthaphat Nonsrimuang .....	10
Lihua Chen.....	44	Napaporn Chuntarung.....	6
Lilin Liu .....	51	Napaporn Shupkulmongkol .....	59
Lillian Little .....	7	Naser AbuGhazaleh .....	16
Liu Wang .....	20	Naser M. AbuGhazaleh.....	16
Lorne Olfman.....	32	Nasi Chuwiruch .....	10
Luiz Eduardo Gaio .....	33	Nathalie A L Duval-Couetil.....	48

Nattawut Panya .....	45	.....	50, 52, 53,
Nattawut Tontiset.....	58	.....	54, 56, 58,
Natthanan Thitiyapramote .....	48	.....	59, 60
Naveen Malhotra.....	60	Phatcharee Prasong .....	15
Nichakorn Ditkaew .....	16	Phathairat Pongpratead .....	36
Nidi Bueno .....	20, 39	Philip Huang .....	49
Nikorn Yasamorn.....	49	Piergiorgio Argentero .....	60
Nimer Alrushiedat.....	32	Pitachaya Kaneko.....	37
Nittaya Phosrichan .....	58	Pittaya Ponklang .....	18
Norrin Halilem .....	7, 8	Piyanuch Pragoddee.....	14
Noura Yassin.....	37	Piyawan Khumyat.....	23
Nuanlaong Attharangsun .....	49	Ploychompoo Kittikunchotiwut .....	36
Nutcha Caron .....	48	Pornlapas Suwannarat.....	39
Nuttavong Poonpool .....	28	Pradeep Korgaonkar.....	11
Omar J. Khan .....	40	Pradip Kumar Bala.....	6
Ook Lee.....	21, 43	Prakash Deo .....	25
Orawan Waranantakul .....	29	Prapaipit Liubsuethagun .....	32
Orhan Kara.....	12	Prasad Vemala .....	9, 51
Osama Al-Hares.....	16	Pratanporn Jhundra-indra.....	29, 56
P.L. Ng.....	6	Prema Nakra.....	26
Pablo Camacho .....	9	Puangthong Wangraj.....	31
Pablo Camacho Gutiérrez .....	43	Punchaporn Srichanapun .....	60
Pâmella A. B. Teixeira.....	33	Qi Zou .....	43
Panjarat Phumpradab .....	29	Qian Xie .....	22
Parag Dhumal.....	43	Qianshan Gao.....	12
Patcharin Bunnoon.....	14	Rachel Evans.....	18
Patricia LaRosa .....	21	Rafael de Almeida Morita.....	33
Patricia Morilha Muritiba .....	52	Rafaella Barros Barreto.....	39
Patrick Seeba.....	20	Raja V. Sannassee.....	52
Patrick Senarith.....	48	Raja Vinesh Sannassee .....	20
Pattareya Henklang .....	19	Rakesh Sah.....	22
Peerawat Chailom .....	23	Ralph E. McKinney, Jr.....	43, 51
Peng Chan .....	7	Rangamohan V. Eunni .....	14
Pennapa Kueket .....	60	Ranjita Misra.....	40
Peter A. Reday .....	40	Rapheephan Phong-inwong .....	6, 40
Peter Gordon .....	37	Rejean Landry .....	7
Peter Reday .....	57	Reysson Amaral Barreto.....	22
Petra Kunertova .....	54	Ricardo DaSilva .....	32
Phapruke Ussahawanitchakit .....	6, 7, 10,	Rick Tallman.....	42
.....	14, 15, 16,	Robert Cutshall .....	21
.....	17, 18, 19,	Robert G. DelCampo .....	14
.....	23, 25, 27,	Robert J. Landry III.....	22
.....	28, 29, 31,	Robert Richert.....	37
.....	32, 36, 37,	Robin Kleer.....	32
.....	40, 42, 45,	Roblyn Simeon.....	26
.....	46, 48, 49,	Rodjarin Kulsrison.....	27

Rodney G. Handy.....	48	Steven W. Day .....	20
Rossimar Laura Oliveira .....	33	Sudarat Pongsatitpat.....	28
Roula Bazzi.....	14	Sukasem Langkhunsaen.....	18
Roy W. Counts.....	40	Sumit Kundu .....	37
Roy Wayne Counts .....	57	Sumittra Jirawuttinunt.....	24, 36
Ruby L. Beale .....	18	Supachai Tungbunyasiri.....	40
Ryan Savitz .....	23, 37	Suparak Janjarasjit .....	14, 28, 52
S. Keith Lowe .....	22	Supawadee Chopset .....	53
Saithip Jannopat .....	16	Susan Wellington Walker .....	60
Salakjit Ninlaphay.....	16, 17	Sutana Boonlua .....	21, 23, 31,
Saleh A Alharbi.....	51	.....	53, 54, 60
Sandip Mukherji.....	18, 34	Sutee Ngowsiri.....	36
Sandra Audas .....	39	Sutika Rukprasoot.....	28
Sang Shik Lee .....	43	Suttinee Prachsriphum .....	27
Sanjib Guha.....	40	Suwit Vaitip .....	27
Santiparp Sookaneknun .....	23	Svala Gudmundsdottir .....	26
Sarah Trujillo Palacios.....	14	Tabajara Pimenta Junior .....	33
Sathasivam Mathiyalakan .....	43	Tagory Figueiredo.....	39
Satish C. Boregowda.....	48	Tammie X. Simmons-Mosley.....	22
Satit Aditto .....	54	Tansu Barker.....	36
Scott DeWolfe.....	7	Tatiana Cochran .....	48
Sekhar Anantharaman.....	26	Tekin Akgeyik .....	23
Semen Y. Bogatyrev .....	51	Tenpao Lee.....	12, 31
Sergio Nunes Muritiba.....	52	Thanniti Jirapattanaponsin .....	58
Shadreck Matindike .....	25	Thitiworada Sangsawang .....	15
Shahin Kouchekian-Sabour .....	6	Thomas J. Calo.....	52
Sharon D. White.....	43	Thomas J. Zwirlein .....	33
Shih Yung Chou.....	42	Thomas L. Matula.....	32
Shraddha Chowdhary.....	36	Thomas Ngniatedema .....	44
Shu-Ling Wu.....	24	Thomas W. Philippe.....	60
Siddharth Shankar .....	25	Thorhallur Gudlaugsson.....	26, 29, 30
Simone O. Heyliger .....	18	Timothy S. Clark.....	8
Sirikwan Junlasri.....	16	Ting Wu .....	24
Sirilak Kaiwinit.....	21, 58	Ting-li Liu.....	22
Siwaporn Phayakkanant.....	6	Traoré Namatié .....	46, 48
Siwawong Petchjul.....	17	Tri Truong.....	22
Siyuan Wei.....	56	Uma Gupta .....	30
Song-ling Yang .....	22	Usaporn Ponphunga .....	27
Soon Tay .....	7	Uthen Laonamtha.....	54
Srisuda Intamas .....	58	V. Reddy Dondeti .....	9
Stacy R. Barnes.....	25, 54	Valerie L. Vaccaro .....	10
Stephen C. Betts.....	40	Wadsana Charunsrichotikomjorn.....	49
Stephen Jones.....	56	Wallace N. Davidson III .....	25
Stephen Moran .....	37	WanneeTrongpanich .....	41
Steven D. Papamarcos .....	31	Warawan Chuwiruch .....	40
Steven E. Mc Hugh.....	31	Warawut Waranantakul .....	56

Wareewan Charoenroop.....	25
Wasim K. AlShattarat .....	16
Wayne H. Decker.....	52
Wei He .....	37
Wilaiporn Hongkhuntod .....	17
William G. Vendemia .....	14
William J. Crawford.....	8
William L. Casey .....	12
William L. James .....	45, 56
William Lundstrom.....	45
Willie J. Redmond .....	37
Wilson Almeida .....	20, 39
Worawit Laohamethanee .....	53
Xiang-lan Dong.....	22
Xin Yang.....	42
Xinjian Lu .....	6
Xinmei Xie.....	51
Yan Lu .....	12
Yertai Tanai .....	44
Yongyut Ratchatawetchakul .....	28, 49
Young Hee Yun Kim .....	39
Yu Henry Xie.....	22
Zeno Filippi.....	60
Zinaida Taran .....	40
Zinovy Radovilsky.....	21



**IABE® International Academy of Business and Economics®**



Promoting Global Competitiveness™

## **IABE-2013 Sponsors of Journals**

**International Journal of Business Strategy (IJBS)**

**Sponsor:** California State University, Channel Islands, USA

**Journal of International Business and Economics (JIBE)**

**Sponsor:** Mahasarakham University, THAILAND

**Review of Business Research (RBR)**

**Sponsor:** Jackson State University, Jackson, Mississippi, USA

### **Journals Available for Sponsorships:**

**Journal of Academy of Business and Economics™ (JABE)**

**European Journal of Management™ (EJM)**

**Journal of International Finance and Economics® (JIFE)**

**International Journal of Strategic Management® (IJSM)**

**Journal of International Management Studies® (JIMS)**

### **Benefits of Sponsorships:**

- Your university and school/college will be identified by name & logo on the front cover and the first page of journal you sponsor.
- We will invite you to nominate one of your faculty members to join as managing editor of the sponsored journal. We hope your university will assist your nominee for managing editor with some administrative support.
- A link from the IABE home page to your university/college home page will reach our global membership for the duration of your sponsorship.
- We will invite you to insert one full-page advertisement about your university/college in the journal to promote your programs.
- We will acknowledge your university/college in promotional brochures and other materials distributed about the journal.
- We will acknowledge your sponsorship of the journal during luncheon at the IABE annual conferences.
- We offer you complementary issues of the journal each year during sponsorship period.
- We invite the Dean of your School/College to attend the IABE Annual Conference during the sponsorship period (without regular registration fee).

**If your university/ organization is interested in sponsoring our journal(s), please contact [sponsorship@iabe.org](mailto:sponsorship@iabe.org)**





IABE.ORG

**IABE® International Academy of Business and Economics®**



Promoting Global Competitiveness™

## **CALL FOR PAPERS**

**IABE-2014 - Orlando Conference**

**Orlando, Florida, USA, March 16-18, 2014**

Submission Deadline: January 11, 2014. Early Online Submissions Welcome!

### **Organizing Committee**

**Dr. Marius Gavriltea, Conference Chair**

**Dr. Tahi J. Gnepa, Program Chair**

**Dr. Bhavesh Patel, Program Chair**

### **“Research / Teaching Excellence in Business and Economics”**

We invite papers/articles, abstracts, or cases on topics related to research, practice, and teaching in all subject areas of Business Administration, Economics, International Business, E-Business, Public Administration, Healthcare Administration, and related subjects areas. Please refer to our list for nearly 70 subject areas in 10 broadly defined tracks for the conference. Please visit our website: [www.iabe.org](http://www.iabe.org).

All manuscripts will be double-blind peer-reviewed on a continual basis throughout the year. We will email result of the review process to the author(s) in about eight weeks after the submission. All recommended manuscripts will be scheduled for presentation at the conference and for publication in the IABE *Proceedings* on CD. Based on the reviewers' recommendations and subject area, the highly competitive papers will be published in one of the refereed journals. Following refereed and publicly available journals are listed in the Cabell's Directories 2003-14 Editions. All our journals are listed in Ulrich's International Periodicals Directory since 2003. Each journal has the ISSN and Call Number issued by the U.S. Library of Congress, Washington. Our journals are sponsored by the universities. The journals are our Registered Trademarks or Trademarks. The journals are double blind peer-reviewed and publicly available publications.

### **Refereed Publications:**

***European Journal of Management***: (ISSN: 1555-4015)

***Journal of International Business and Economics***: (ISSN: 1544-8037)

***Journal of International Finance and Economics***: (ISSN: 1555-6336)

***Review of Business Research***: (ISSN: 1546-2609)

***International Journal of Business Strategy***: (ISSN: 1553-9363)

### **Instructions for Submission of Manuscripts for the Review:**

**Submission Deadline:** January 11, 2014. **Early Online Submissions are Welcome!**

**Paper Format:** Please Use MS Word Arial font size 10 with single spacing.  
Margins: All margins 1 inch each; Maximum 30 pages for review!

**Online Submissions:** Please submit your paper online at <http://www.iabe.eu/>. It's easy!

**E-Mail Submissions:** E-mail paper in an MS-Word file attachment to: [Review@iabe.org](mailto:Review@iabe.org)

On completion of the review process in about eight weeks, author(s) of accepted papers will be emailed a letter of acceptance along with other information. **Submit your paper early for full considerations!**

**Registration Fee\*:** US \$365 per participant. Please visit our website [www.iabe.eu](http://www.iabe.eu) for more information.

**Benefits:** Registration fee includes an opportunity to publish your accepted paper in a publication, one printed issue of the journal or Proceedings CD containing your paper, the luncheon, the reception, breakfast/coffee breaks, an international forum to present your paper, attend other presentations, listing of your paper in the program, one-year IABE membership, and an opportunity to meet and network with your international colleagues in a friendly environment. **+ Orlando!**