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. Phapruke Ussahawanitchakit, Program Chair

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. Luigi Rendina, Program Chairman, Department of Philosophy, Education and Psychology, University of Verona, Italy
Dr. Riccardo Santoro, Program Chair, University of Verona, Italy
Dr. Markus Bortetska, Program Chair, Babeș-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.

All manuscripts will be double-blind peer-reviewed on a continual basis throughout the year. We will email the 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 2008-14 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

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*: 63.10 Euro per participant. Please visit our website 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; www.iabe.org).

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

<table>
<thead>
<tr>
<th>Journal Name</th>
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<tr>
<td>Journal of International Business and Economics (JIBE)</td>
<td>Mahasarakham University, Thailand</td>
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<tr>
<td>International Journal of Business Strategy (IJBS)</td>
<td>California State University Channel Islands, Camarillo</td>
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<tr>
<td>Review of Business Research (RBR)</td>
<td>Jackson State University, Jackson, Mississippi</td>
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<tr>
<td>International Journal of Business Research (IJBR)</td>
<td>Texas Southern University, Houston, Texas</td>
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<td>Hampton University, Hampton, Virginia</td>
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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. Gavriletea, Conference Chair
Dean/Dr. Phaprukhe Ussahawanitchakit, Program Chair
Dr. Tahi J. Gnepa, Program Chair
Dr. Bhavesh M. Patel, Program Chair
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Program Chair: Dean/ Dr. Phapruke Ussahawanitchakit
Program Chair: Dr. Tahi J. Gnepa
Program Chair: Dr. Bhavesh M. Patel

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Ahmad Vessal
Alfred L. Guiffrida
Cheick Wague
Diane Bruce Anstine
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Tekin Akgeyik
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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 or www.iabe.org soon.

ONLINE Paper Submission:
IABE reviews papers for the conference presentation and for the journal publications throughout the year. Please submit your papers ONLINE at www.iabe.eu or 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

ONLINE Conference Registration:
Please complete your registration ONLINE at www.iabe.eu or 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 or 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 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 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 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 Early Registration in Upper Level Foyer
7:45 AM – 8:00 AM Coffee/Snacks
10:00 AM – 11:50 AM Paper Presentations: Concurrent Sessions
BREAK
1:00 PM – 2:50 PM Paper Presentations: Concurrent Sessions
2:50 PM – 3:00 PM Coffee Break
3:00 PM – 4:50 PM Paper Presentations: Concurrent Sessions

Monday, October 14, 2013: Registrations and Presentations

7:45 AM – 3:30 PM Conference Registration in Upper Level Foyer
7:45 AM – 8:00 AM Coffee/Snacks
8:00 AM – 9:50 AM Paper Presentations: Concurrent Sessions
9:50 AM – 10:00 AM Coffee Break
10:00 AM – 11:30 AM Paper Presentations: Concurrent Sessions
11:30 AM – 1:15 PM IABE-2013 Luncheon (Meeting Room A, Circus Circus)
1:15 PM – 2:50 PM Paper Presentations: Concurrent Sessions

Tuesday, October 15, 2013: Registrations, Presentations and Luncheon

7:45 AM – 2:30 PM Conference Registration in Upper Level Foyer
7:45 AM – 8:00 AM Coffee/Snacks
8:00 AM – 9:50 AM Paper Presentations: Concurrent Sessions
9:50 AM – 10:00 AM Coffee Break
10:00 AM – 11:50 AM Paper Presentations: Concurrent Sessions
BREAK
1:00 PM – 2:50 PM Paper Presentations: Concurrent Sessions
6:30 PM – 7:30 PM Dinner Buffet (Ask for Details at Reception)
7:30 PM 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 Oouncharane, 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
Phapruke 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 EXPLORATORY CASE STUDY OF GLOBAL CORPORATIONS
Eunsang Yoon, University of Massachusetts Lowell, MA, USA

TEAM PERFORMANCE AND EFFICIENCY, TOWARD A CONCEPTUAL FRAMEWORK
Norrin 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

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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
Sunday, October 13, 2013, 10:00 AM - 11:50 AM, Salon 3

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
MARKETING KNOWLEDGE INTEGRATION AND MARKETING PERFORMANCE: SOFTWARE BUSINESSES IN THAILAND
  Anantaporn Puttassa, Mahasarakham Business School, Mahasarakham University, Thailand
  Phapruke 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
  Phapruke 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 Papen, RWTH Aachen University, Germany
  Antje S.J. Hütten, RWTH Aachen University, Germany
  Florian U. Siems, RWTH Aachen University, Germany

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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
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<td><strong>Track:</strong> Open Session</td>
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<td><strong>Session Chair:</strong></td>
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**Sunday, October 13, 2013, 1:00 PM - 2:50 PM, Salon 3**

**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  
Phapruke 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, Mahasarakham University, Thailand  
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham 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

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

Phatcharee Prasong, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
Kesinee Muenthaisong, Mahasarakham Business School, Mahasarakham University, Thailand

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

Thitiworada Sangsawang, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
Sunday, October 13, 2013, 1:00 PM - 2:50 PM, Salon 4

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
Phapruke 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
Phapruke 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
Phapruke 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

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INTERNAL CONTROL EFFECTIVENESS AND STAKEHOLDER CREDIBILITY PERFORMANCE: EVIDENCE FROM CORPORATE GOVERNANCE AWARDED FIRMS IN THAILAND
   Salakjit Ninlaphay, Mahasarakham University
   Nantana Ngamtampong, Mahasarakham University

AUDIT LEARNING COMPETENCY AND THE ANTECEDENTS AND CONSEQUENCES: EVIDENCE FROM TAX AUDITORS IN THAILAND
   Wilaiporn Hongkhuntod, Mahasarakham Business School, Mahasarakham University, Thailand
   Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

AUDIT REVIEW STRATEGY AND AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND
   Siwawong Petchjul, Mahasarakham Business School, Mahasarakham University, Thailand
   Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham 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

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

Pattareya Henklang, Mahasarakham Business School, Maasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Maasarakham University, Thailand
Sunday, October 13, 2013, 3:00 PM - 4:50 PM, Salon 2

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

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

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
Monday, October 14, 2013, 8:00 AM - 9:50 AM, Salon 1

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

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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
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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, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham 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
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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
Gylfí 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
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, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

DYNAMIC AUDIT LEARNING AND THE ANTECEDENTS AND CONSEQUENCES: EVIDENCE FROM CPAs IN THAILAND
Usaporn Ponphunga, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ACCOUNTING GOVERNANCE AND FIRM SUSTAINABILITY OF AUTOMOTIVE BUSINESS IN THAILAND
Suttinee Prachsriphum, Mahasarakham University, Thailand.
Rodjarin Kulsrisorn, Mahasarakham 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 Wirotarat, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

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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
   Phapruke 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
   Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
   Kesinee Muenthaisong, Mahasarakham Business School, Mahasarakham University, Thailand
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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
Phapruke 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 Eysteinnson, 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
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

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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
Monday, October 14, 2013, 10:00 AM - 11:30 AM, Salon 2

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
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

MANAGEMENT ACCOUNTING GOVERNANCE AND FIRM VALUE OF TEXTILE MANUFACTURING BUSINESSES IN THAILAND
Kanoknate Prempree, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke 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, Maasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Maasarakham University, Thailand
Monday, October 14, 2013, 10:00 AM - 11:30 AM, Salon 3

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
Monday, October 14, 2013, 10:00 AM - 11:30 AM, Salon 4

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. Zwirlein, 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

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

**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
Phapruke 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

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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
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

   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, Mahsarakham 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
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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
Phapruke 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
Phapruke 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

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

Kanchana Sukanthasirikul, Suranaree University of Technology, NakhonRatchasima, THAILAND
Wannee Trongpanich, Rajamangala University of Technology Isan, NakhonRatchasima, THAILAND
Tuesday, October 15, 2013, 8:00 AM - 9:50 AM, Salon 1

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
Phapruke 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
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
Tuesday, October 15, 2013, 8:00 AM - 9:50 AM, Salon 2

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, Kyungsung 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

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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
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

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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:
Tuesday, October 15, 2013, 10:00 AM - 11:50 AM, Salon 1

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

   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 Thitityapramote, Mahasarakham Business School, Mahasarakham University, Thailand
   Phapruke 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
   Nutcha Caron, Mahasarakham Business School, Mahasarakham University, Thailand
   Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

COUNTERPRODUCTIVE WORK BEHAVIOURS: CLARIFY THE ROLE OF JOB DISSATISFACTION AND ORGANIZATIONAL INJUSTICE AS ATTITUINAL PREDICTORS
   Beatrice Piccoli, University of Verona, Verona, Italy
Tuesday, October 15, 2013, 10:00 AM - 11:50 AM, Salon 2

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 Mahasarakham Campus, Thailand

ORGANIZATIONAL CHANGE MANAGEMENT CAPABILITY AND FIRM SURVIVAL: AN EMPIRICAL INVESTIGATION OF SOFTWARE BUSINESSES IN THAILAND
Wadsana Charunsrichotikomjorn, Mahasarakham Business School, Mahasarakham University, Thailand
PhaprukeUssahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

EFFECTS OF GREEN MARKETING STRATEGY ON FIRM PERFORMANCE OF ISO 14001 BUSINESSES IN THAILAND
Nuanlaong Attharangsun, Mahasarakham Business School, Mahasarakham University, Thailand
Yongyut Ratchatawetchakul, Mahasarakham Business School, Mahasarakham 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
Abigail 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

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

Kongkiat Sahayrak, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
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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
Tuesday, October 15, 2013, 10:00 AM - 11:50 AM, Salon 4

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
Mauricio 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
Phapruke 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. Sannassee, 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 Vázquez-Avila, Universidad de Guadalajara (CUCEA), México

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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
Phapruke 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
Phapruke 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

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

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
Phapruke 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 Eysteinsson, 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
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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

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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
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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
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

AUDIT MORAL REASONING OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES
Thanniti Jirapattanaponsin, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke 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
Phapruke 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

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Napaporn Shupkulmongkol, 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 4

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