
ABSTRACTS
**1. EFFECTS OF AUDIT CHARACTERISTICS ON AUDIT INDEPENDENCE, AUDIT QUALITY AND AUDIT EFFECTIVENESS THROUGH MODERATORS OF STAKEHOLDER PRESSURE AND PROFESSIONAL RESPONSIBILITY:
A COMPARATIVE STUDY OF CPAs AND TAX AUDITORS IN THAILAND**

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ABSTRACT

The objective of this study is to investigate the effects of audit characteristics on audit independence, audit quality and audit effectiveness through moderating influences of stakeholder pressure and professional responsibility of certified public accountants (CPAs) and tax auditors (TAs) in Thailand. Audit characteristics include audit experience, ethical orientation, professional commitment, ethical reasoning, and audit professionalism. Both audit experience and ethical orientation are hypothesized to have a positive impact on professional commitment, ethical reasoning, and audit professionalism while professional commitment, ethical reasoning, and audit professionalism are proposed to have direct and indirect positive associations with audit quality through a mediator of audit independence. Also, stakeholder pressure and professional responsibility are likely to positively moderate the aforementioned relationships. The results indicate that both audit experience and ethical orientation have an important influence on professional commitment, ethical reasoning, and audit professionalism. Also, professional commitment, ethical reasoning and audit professionalism have a significant impact on audit quality, and only ethical reasoning and audit professionalism have a potential effect on audit independence. For the linkage of audit independence to audit quality, audit independence is positively related to audit quality. Likewise, audit quality capably has a key role in increasing audit effectiveness. To verify the moderating influences, only stakeholder pressure positively moderate the professional commitment-audit independence relationships, the ethical reasoning-audit independence relationships, and the audit professionalism-audit independence relationships in the context of CPAs. In summary, audit independence is a partial mediator of the relationship for the CPAs context and for only ethical reasoning and audit professionalism. Giving potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

Keywords: Audit Experience, Ethical Orientation, Professional Commitment, Ethical Reasoning, Audit Professionalism, Audit Independence, Audit Quality, Audit Effectiveness, Stakeholder Pressure, Professional Responsibility

2. OUTPUT, EMPLOYMENT AND UNEMPLOYMENT IN CENTRAL EUROPE DURING THE ECONOMIC CRISIS: A LOOK AT FOUR TRANSITION COUNTRIES

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ABSTRACT

This paper examines the labor market performance of four transition countries in Central Europe, the Czech Republic, Hungary, Poland, and the Slovak Republic, during the current economic crisis. Employment and unemployment measures, as well as output and inflation, are analyzed and benchmarked against those of the G7 and the Euro Area from the mid-1990s to the present. We find that although transition and integration have tied these countries to the global economy and therefore to the global recession, with the exception of Hungary, their labor markets have generally done as well as the major industrial countries as represented by the G7 and the Euro Area, and in the case of Poland even better. These results suggest that the transition has resulted in internationally integrated but

comparatively robust national labor markets and/or effective public policies in response to the recession in these countries. Hungary, which was among the countries most hard hit by the global financial crisis, has experienced a deeper, longer recession than the other countries with the resulting effect on its labor markets.

Keywords: *Central Europe; Unemployment; Employment; Economic Crisis; Recession; Transition; Czech Republic; Hungary; Poland; Slovak Republic*

3. AN EXAMINATION OF TRUST IN ONLINE SHOPPING

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ABSTRACT

This paper investigates consumer trust issues in Online Shopping and their implications for the online shopping industry. Business to Consumer E-commerce or (R)etailing is growing worldwide, however it has not reached the levels of growth that were originally predicted. There are different reasons why consumers adopt or reject online shopping. This study concentrates on the area of trust, an underlying reason why consumers reject this channel for purchasing goods and services. A conceptual model will be presented to identify the key antecedents of trust in online shopping.

Keywords: *Internet, Technology Adoption, Trust, Online Shopping, Consumer Behavior*

4. THE INFLUENCE OF ORGANIZATIONAL CAPABILITY ON OUTSOURCING PERFORMANCE: AN EMPIRICAL STUDY OF THE 3PL INDUSTRY

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ABSTRACT

This study addresses how organizational capability is hypothesized to moderate the relationship that information sharing has on outsourcing performance through an examination of the relationships in the third-party logistics (3PLs) supply chain. Moderated multiple regression analysis is used to test the effect of organizational capability, as a moderator, on the relationship between information sharing and perceived outsourcing performance. Results suggest that more intensive information sharing, such as providing long-range distribution forecasts, and advance notification of impending changes in customer service requirements, is associated with higher perceived outsourcing performance. The extent to which information sharing affects outsourcing performance varies based on organizational capability was not supported. This paper presents a strategic organizational view of one characteristic that should be considered for a successful supply chain. The study supports cross-functional investment in internal resources that can support the interface among organizations in a supply chain.

Keywords: *Outsourcing, logistics, supply chain, third-party logistics (3PLs), outsourcing performance*

5. SERVICE CREATIVITY EFFICIENCY OF HOTEL BUSINESSES IN THAILAND: AN EMPIRICAL INVESTIGATION OF ITS ANTECEDENTS AND CONSEQUENCES

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ABSTRACT:

The purpose in this study is to examine the relationships between service creativity efficiency that influences competent competitive advantage and service performance. It also investigates the effect of competent competitive advantage on service performance. In addition, it examines the moderating role of all of constructs (environmental dynamism, team culture, and organizational support for new idea generation). Also, the study investigates the key antecedents of service creativity efficiency including competitive perception for differential service, prior knowledge and experience, knowledge sharing and alertness to opportunities. The model is tested using data collected from mail survey of 288 hotel businesses (three to five-star levels) in Thailand. The results indicate partial support for the hypotheses derived from the conceptual model. Thus, contributions and suggestions are also provided for future research.

Keywords: service creativity efficiency; competent competitive advantage; service performance; competitive perception for differential service; prior knowledge and experience; knowledge sharing; alertness to opportunities; environmental dynamism; team culture; and organizational support for new idea generation.

6. PROFILE OF PERPETRATORS OF CUSTOMER AGGRESSION (A SURVEY AMONG FRONT-LINE CALL-CENTER AND RETAIL STAFF)

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ABSTRACT

Customer (client or patient) violence as a type of incivility in the workplace may be defined as unwelcome and offensive actions, behaviors and language toward front-line staff. There are several empirical studies on customer victimization attempting to analysis individual characteristics of perpetrators. This paper focuses on the demographic and social attributes of perpetrators of customer violence among the front-line call-center and retail staff, in Turkey. In brief, the present study yielded some main findings. Firstly, with regard to the demographic profile, although customer violence could be caused by both genders, male clients were found by the victims as more aggressive than the female ones. Considering the age of offenders, the customers that were 20-40 years old were defined as the most risky age group. On the other hand, with relationship to the social variables, it was discovered that aggressive behaviors are prevalent among all educational and income groups of customers.

Key Words: customer violence, perpetrator, Turkey, retail, call-centers

7. UNDERSTANDING HEALTHCARE MARKETING ON THE NET: HEALTH INFORMATION RETRIEVAL AFFECTED BY eHEALTH LITERACY AND INFORMATION ACCURACY

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ABSTRACT

The Internet has revolutionized the way information is exchanged among various parties. As one would expect, as the Internet gained more significance in different dimensions of our lives and interactions with others, it was just a matter of time for the world of healthcare to incorporate the Internet-use into its routines. We are now witnessing numerous examples of this use in many forms such as telemedicine, Web-based treatments, interactive on-line medical consultations, e-detailing, etc. While providers have been pursuing Internet-related strategies, patients have been incorporating the Internet into their routines too. It is stated that majority of the Americans who are online are health information seekers. More than 100 million American adults regularly go online for information about healthcare. Apparently, healthcare information is accessed more than sports, stocks, and shopping. It is believed that this growing use of online health information sources has bridged the gap between what patients know and what they are told. These patients can now visit their physicians armed with knowledge obtained on the Web and pursue rather informative discussions with their physicians about their medical cases. Of course, this is true as long as the websites that these patients use provide timely, accurate, and reliable information. The purpose of this paper is to very briefly review some of these ongoing trends and highlight some of the challenges associated with the online health information retrieval. It is hoped that ongoing inquiries of these challenges and the ones alike will provide a better understanding of the components required for a successful online information retrieval which results in a more complete integration of the world of Internet and the field of healthcare marketing.

Keywords: *Healthcare Marketing, Internet, Online, eHealth Literacy, Information Retrieval, Information Accuracy*

8. INTERNAL ORGANIZATION OF AUDIT COMMITTEES IN THE ENTITIES LISTED ON STOCK EXCHANGE

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ABSTRACT

Nowadays it pays more attention to corporate governance. In some countries corporate governance took shape earlier than in others. The main role of corporate governance is to restore market confidence. We analyzed the internal organization of the audit committees within the entities listed on the stock exchange in Frankfurt, from where we selected the first two categories. We decided to analyze the entities in Frankfurt as we considered that a country like Germany should be an example to European countries. Prone on the idea that Germany is a country with a high rigor, we believe that it should be a model in the application of accounting regulations and corporate governance. We analyzed issues related to the internal organization of audit committees, namely: the number of members, the number of annual meetings, the number of independent members and the number of financial experts.

Keywords: *corporate governance, audit committees, financial, experts, internal audit*

9. THE IMPACT OF INTEREST RATES ON STOCK PRICES IN THE UAE

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ABSTRACT:

This study investigates the effect of interest rates on stock prices in the UAE. Although according to the finance theory, interest rate is a major factor determinant of stock prices, we hypothesize that in the UAE, interest rates do not have a strong explanatory power in predicting stock prices. Using regression and Granger causality tests and utilizing monthly data, we provide empirical support for our hypothesis. We believe this lack of causal relation from interest rate to stock prices in the UAE could be due to the cultural differences between the UAE and developed economies with respect to debt financing as well as stock valuation techniques that investors and analysts use in their stock valuations. Our findings have one important implication: it would be a mistake to rely on interest rate forecasts and trends to make investment decisions in the UAE stock market.

Keywords: interest rate, UAE, stocks

10. AN EMPIRICAL ANALYSIS OF AUDIT RISK ASSESSED BY TOP AUDITING FIRMS: A PHILIPPINE PARTICULARITY

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ABSTRACT

This study included a test if significant difference exists between the perceptions of the auditors on Audit Risk when the latter are grouped as to gender, position, specialization and years of audit experience. Respondents of the survey were numbering one hundred twenty nine (129) auditor respondents were randomly selected from the top four (4) auditing firms in the Philippines such as Sycip Gorres Velayo & Co. (SGV & Co.), Isla Lipana & Co., Manabat, San Agustin & Co. and Manabat, Delgado, Amper & Co. The results indicate that based on t-test and one-way ANOVA that there is no significant difference (the resulting p-values are greater than the level of significance ($\alpha = 0.05$) in the risk assessment of auditors when the latter are grouped as to gender, position, specialization and number of years audit experience.

Keywords: Audit Risk, Auditing Firms, Risk Assessment and Auditors

11. EXPLORING THE USE OF SWOT ANALYSIS IN THE ADOPTION OF CLOUD COMPUTING

SERVICES FOR SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs)

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ABSTRACT

This paper explores the use of Cloud Computing in small and medium-sized enterprises (SMEs). A SWOT analysis is conducted to evaluate feasibility of Cloud Computing applications for SMEs. The benefits as well as the risks associated with using Cloud Computing for SMEs are reviewed. To date, most publications in the area of Cloud Computing have focused on the technical aspects of this technology. Our focus here is on the applicability and the added value of Cloud Computing for enterprises and, in particular, for SMEs. We emphasize the alignment of strategies for SMEs to take advantage of opportunities that Cloud Computing provide. We believe that this technology can support creating new business value networks. Business and managerial implications of using Cloud Computing for SMEs are presented.

Keywords: *Cloud Computing, SWOT Analysis, SMEs*

12. CHARACTERISTICS OF DESIGN AND DEVELOPMENT MODEL FOR MECHATRONIC

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ABSTRACT

In this paper the required characteristics of an integrated mechatronic model has been investigated and a comparison was conducted between models used in the field of mechatronics. After referring to the concept of mechatronics from the perspective of experts as well as to specific requirements in this area; and considering the requirements, strengths and weaknesses of each of them was determined.

Despite over half a century from the emergence of the term and concept of mechatronics as an advanced manufacturing technology, as well as the diversity of the areas involved, only models belonging to other engineering areas have been utilized in the product development in this area. For this purpose and after gathering library information, each one has been separately studied.

Based on an attitude to the areas involved, the models are considered in three categories (i.e. Separate or classical, combined and integrated). There is an essential point to note: how the products based on mechatronics (as an interdisciplinary technology) should be designed and developed, and that on what model this should be done, in a manner that synergetic capabilities and competitive capabilities in these products to be used in competitive environments with unpredictable and dynamic changes.

Keywords : *Mechatronic, design and development model, integration, competitive environment*

13. CSR-BASED ACCOUNTING IMPLEMENTATION OF THAI-LISTED FIRMS

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ABSTRACT

The objective of this research is to examine the effects of CSR-Based accounting implementation on corporate reputation via the mediating influences of reasonable accounting practice, human capital awareness and social requirement concerns. Also, the business citizenship and corporate

communications are moderating variables of research. Data are collected from accounting managers of the Thai-listed firms. The results show that mandatory responsibility impacts human capital awareness, social requirement concern and elementary responsibility impacts reasonable accounting practice, human capital awareness and social requirement concern, ethical components, voluntary responsibility affect reasonable accounting practices. For reasonable accounting practice, human capital awareness and social requirement concerns also affect corporate reputation. For the moderating effect, corporate communications have an effect on corporate reputation while business citizenship is partially supported. Contributions and suggestions for future research are included.

Keyword: *CSR-based accounting implementation; reasonable accounting practice; human capital awareness; social requirement concerns; corporate reputation*

14. SUPPLY CHAIN PERFORMANCE UNDER RISK ENVIRONMENT: AN EMPIRICAL STUDY ON INDIAN DAIRY INDUSTRY

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ABSTRACT

Measuring supply chain performance of an organisation has become inevitable in today's business scenario to keep track of its efficiency and effectiveness. The overall supply chain performance is measured based on its stakeholders' performance in the system. The performance level goes up when every stakeholder in the system performs well and contributes to the supply chain. In contrast, the success or failure of a supply chain is greatly influenced by the stakeholders' performance collectively. But, it has been observed that two other facets of performance measurement have not been touched upon by many studies made so far – customers' rating and risk coping efficiency of the stakeholders. The empirical paper measures the performance of a dairy-food supply chain case in India on the basis of various supply chain parameters, customer rating and risk coping efficiency of the key stakeholders.

Keywords: *Risk coping, Supply chain performance, Dairy industry case*

15. AUDIT PRESSURE: EFFECTS ON AUDIT PROCESS EFFICIENCY AND AUDIT REPORT

EFFECTIVENESS IN BUSY SEASON OF CPAs IN THAILAND

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ABSTRACT

This study aims at investigating the effects of audit pressure on audit process efficiency and audit report effectiveness. Audit pressure includes six dimensions, namely, accountability concern, responsibility awareness, ethical pressure, stakeholder force, regulation change, and audit competitive. Also audit process efficiency consists of completeness of audit risk judgment, adequacy of mitigating control, and appropriateness of sample selected. CPAs in Thailand are samples of the study. The results indicate that accountability concern, responsibility awareness, stakeholder force, regulation change, and audit competitive have significant positive on audit report effectiveness. Likewise, ethical pressure, stakeholder force, regulation change, and audit competitive have a potential positive association with audit process efficiency. Giving potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

Keyword: *Audit Pressure; accountability Concern; Responsibility Awareness; Ethical Pressure; Stakeholder Force; Regulation Change; Audit Competitive; Audit Process Efficiency; Completeness of Audit Risk Judgment; Adequacy of Mitigating Control; Appropriateness of Sample Selected; Audit Report Effectiveness*

16. AUDIT CREATIVITY, AUDIT DECISION MAKING, AUDIT TECHNIQUE VARIETY, AUDIT WORKING IMPROVEMENT AND AUDIT SUCCESS: AN EMPIRICAL STUDY OF CPAs IN THAILAND

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ABSTRACT

This study aims to investigate the relationships among audit creativity, audit decision making, audit technique variety, audit working improvement and audit success via professional experience and change mindset as moderators having Thai auditors as the sample. The results show that audit creativity has a positive impact on audit success, audit decision making, audit technique variety and audit working improvement. Furthermore, professional experience have a negative moderating effect on the aesthetic orientation and audit decision making, audit technique variety, audit working improvement. However, the change mindset has a positive correlation with audit success. Contributions and suggestions for further research are also provided.

Keywords: *Audit Creativity, Audit Decision Making, Audit Technique Variety, Audit Working, Improvement, Audit Success, Professional Experience and Change Mindset*

17. SOCIO-ECONOMIC STATUS OF WORKING WOMEN IN HARYANA

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ABSTRACT

The socio-economic status of working women in a society is the true index of its economical, social, cultural and spiritual levels. No doubt socio-economic and official background of working women play an important role in determining their decision making at home and interim their decision making at workplace. Generally it is expected that working women enjoys higher status in the society as compared to housewife. Socio-economic status is an indicator of social cultural advancement of a society. As things stand today, working women can broadly be classified into three categories (i) Government Servants, (2) Private Servants (3) Self Employed. It will be interesting to compare socio- economic status of working women across these three categories. A composite Socio-Economic Index has been constructed using the Seven socio-economic indicators viz age, education, earning, place of residence, type of family, control over income and caste.

Keywords: Socio-Economic Status, Working Women

18. THE EFFECTS OF JOB SATISFACTION ON ORGANIZATIONAL COMMITMENT OF THAI EMPLOYEES IN FIVE RAJABHAT UNIVERSITIES IN THE NORTHERN GROUP

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 Thitiworada Sangsawang, Uttaradit Rajabhat University, Thailand

ABSTRACT

This study investigates the relationship of job satisfactions on organizational commitment of employees in the Rajabhat University. We use a sample of employees of five Rajabhat universities in the northern group in Thailand. Job satisfaction is chosen as independent variable. The result shows that job satisfaction have a significant positive effect on organizational commitment in all universities. Contributions and suggestions are also provided for further research.

Keywords: Job Satisfaction; Organizational Commitment

19. EFFECTIVENESS OF THE TRAINING AND DEVELOPMENT FUNCTION: A TANZANIAN CASE STUDY

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ABSTRACT

This paper presents findings on the effectiveness of training and development programme carried out in President's Office, Public Service Management (PO-PSM) in Tanzania. Data were collected through structured questionnaires, unstructured checklists and review of organisational documents within the Office. Despite a well designed training programme, the findings established that inadequate and poor allocation of training funds, unclear criteria for trainees' selection, and inability to determine type of training needed by trainee's were considered as problems of implementing training programme within the Public Service Management Office. Furthermore the results show that training and development is not frequently evaluated in order to determine what benefits it

brings to the organisation. From these findings it is recommended that the training programme needs to be improved in order to promote transparency as well as practical implementation of training plans.

Keywords: *Training and Development, Tanzania, Public Service Management*

20. BODY LANGUAGE IN BUSINESS

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ABSTRACT

Everyday in the business world, whether it is making deals, working in the office or simply looking for romance among colleagues it is essential that you are transmitting the right message. Not only with your words but with the way you conduct your body language. It is this form of non-verbal communication that can either give a false impression ending in disaster or done properly will help you win that contract or be successful with the object of your affections. This paper examines the various signals that your body gives out and how you can be empowered to communicate in the most effective way.

Keywords: *Body language, non-verbal communication, gestures*

21. REDUCING DEPENDENCE ON BIG BROTHER: HIGHER EDUCATION LOOKS FOR INNOVATIVE FUNDING OPPORTUNITIES

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Patrick A. Tissington, Aston University

ABSTRACT

This paper presents innovative programs that business schools can utilize to reduce dependence on public funds. A review of the literature shows the theoretical and empirical foundation of higher education funding dilemmas. While higher education is moving towards a global ambition, scarcity hinders governments to fully support programs long-term; thus, cost-sharing and cost-shifting measures must occur for higher education to support current programs. In this study, we examine two universities (one U.S. and one U.K.) and provide practical summaries of programs that have provided additional funds. We show that diversity of funding sources is essential for survival of higher education institutions. Market forces require competition to reduce higher education operational costs while providing students and corporate clients an à la carte educational experience.

Keywords: *Higher Education, Funding, Public Policy, Business School, Tuition*

22. THE IMPACT OF GOVERNMENT INTERVENTION ON MEXICO'S US AUTOMAKERS

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ABSTRACT:

This paper examines vehicle trade between the United States and Mexico and focuses on the latter's growing impact as an export platform. The gist of the argument is NAFTA made Mexico's automotive industry extremely vulnerable to US economic downturns, but also will provide significant growth opportunities. This is clear when bilateral trade is measured in dollar terms, NOT vehicles. Mexico's efficient manufacturing will make it a center of green vehicles that will be exported in direct response to the Obama

administration's new EPA rules for 2016 (35.5 miles per gallon average), compared with 27.3 for model year 2010.
