

ABSTRACTS**1. STRATEGIC FOCUS THROUGH E-COMMERCE-BASED OPERATIONS AND PERFORMANCE OF E-COMMERCE BUSINESSES IN THAILAND**

Peerawat Chailom, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

The objective of this research is to examine the effects of strategic focus through e-commerce-based operations on performance of e-commerce businesses in Thailand. Moreover, this study also investigates the mediating influence of customer responsiveness and customer acceptance. This study indicates that information technology experience, customer awareness, competitive knowledge, and market need for Internet-based service were antecedent of strategic focus through e-commerce-based operations. In addition, competitive environment and technology turbulence are the moderating variables of the research. Data was collected from e-commerce business in Thailand. The results show that strategic focus through e-commerce-based operations has directly and indirectly significant positive influences on e-commerce performance via customer responsiveness and customer acceptance as the mediators. Moreover, information technology experience, customer awareness, competitive knowledge, and market need for Internet-based service have positive effects on strategic focus through e-commerce-based operations. For moderating effects, competitive environment and technology turbulence have no statistically significant influences on the relationships. Theoretical and practical implications are presented. Conclusion and suggestions for future research are also discussed.

Keywords: Strategic Focus through E-Commerce-Based Operations, Customer Responsiveness, Customer Acceptance, E-Commerce Performance, Information Technology Experience, Customer Awareness, Competitive Knowledge, Market Need for Internet-based Service, Competitive Environment, Technology Turbulence

2. INTEGRATING LEARNING EFFECTS IN MANAGEMENT OF TECHNOLOGY PROJECTS

Malgorzata Plaza, Ryerson University, Toronto, Ontario, Canada

ABSTRACT

Project management systems, like Earned Value Method (EVM), consider the performance of a project team to be a constant function over time. This assumption causes issues with project management if learning effects are present. The impact of learning on EVM can be reduced if a team received formal training before the commencement of the project, which increases an initial level of performance. In this paper we investigate the relationship between learning and project management. We offer a decision model, which generates duration forecasts and allows a Project Manager to forecast Earned Value at any time during the execution of the project.

Keywords: Project Management, Earned Value Method, Information System Implementation, Learning Curve

3. NUCLEAR SAFETY IN QUESTION ANSWER THROUGH PROJECT CONCEPT OF NUCLEAR POWER STATION SAFETY

Tomas Macak, Czech University of Life Sciences Prague, Prague, Czech Republic
Richard J. Selby, Czech University of Life Sciences Prague, Prague, Czech Republic

ABSTRACT

This paper briefly describes the environmental impacts of nuclear power. It focuses on the worst impact of this option - the leakage of radiation into the environment. To reduce this serious risk, the contribution presents a method of assessing and improving the safety of the plant on a static basis. This means that an increase in safety is based on a static analysis of a power plant system. The procedure is illustrated by a real nuclear power plant. This article does not deal with the dynamic aspect of the safe operation of nuclear power.

Keywords: Nuclear Safety, Structure of Organization, Information Transmission, Reliability

4. KNOWLEDGE SHARING EFFECTIVENESS IN PUBLIC ACCOUNTING FIRMS

Somjai Boonmunewai, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

In this study, we investigate the relationships among knowledge sharing effectiveness, competitive advantage and firm performance via team culture and competitive environment as moderators. We propose that the knowledge sharing effectiveness and competitive advantage have the positive relationship with firm performance. Also, team culture moderates the knowledge sharing effectiveness - competitive advantage and competitive environment moderates the competitive advantage-firm performance. Data used collected from 166 public accounting firms in Thailand to test the model. The results indicate that task capability enhancement is positively and significantly associated with competitive advantage and firm performance. Competitive advantage is a mediator of the knowledge sharing effectiveness-firm performance relationships. However, the results of moderator show support both team cultures and competitive environment. Finally, contributions and suggestions for further research are also provided.

Keywords: Knowledge Sharing Effectiveness, Competitive Advantage, Firm Performance, Team Culture and Competitive Environment

5. ROOMMATES IN RETIREMENT: A NEW PARADIGM IN RETIREMENT LIVING

Christina Anastasia, Rush Graphics & Design, Galveston, TX, USA
Toni Buchsbaum Greif, Sound Beach LLC, Sarasota, FL, USA

ABSTRACT

As Baby Boomers reach retirement age, living decisions come to the forefront. Historically, couples retired and relied on a nest egg to live conformably. Today, more people are retiring alone due to increases in divorce and separation, creating a foundation for new ideas in retirement living. At a time when economic solvency is uncertain, research was conducted exploring alternative, cooperative living environments that satisfy both financial necessities and personal needs for interaction as well as socialization, in the later

years of life. The choice to share a home in the retirement years provided exciting new perspectives on traditional theories associated with aging.

Keywords: Retirement Living, Cooperative Living, Baby Boomers, Retirement Options

6. USING THE ZMET METHOD TO UNDERSTAND INDIVIDUAL MEANINGS CREATED BY VIDEO GAME PLAYERS THROUGH THE PLAYER-SUPER MARIO AVATAR RELATIONSHIP

Bradley Clark, Brigham Young University, Utah, USA
 Imtiaz Hossain, Thuraya Satellite Communications, United Arab Emirates

ABSTRACT

Traditionally video game research has been quantitative with researchers suggesting a strong media impact on viewers. Such research was frequently centered on themes of violence, stereotypes, or other negative aspects found in interactive media. However, video game researchers have more recently begun to explore qualitative techniques in an effort to understand video games and their audience. This more individual based focus seeks to understand how single players interpret each message and interact with a virtual world. Yet many questions remain concerning the significance of gaming media and how video game research should be conducted. This research addressed the changing focus of video game researchers from the “producers,” or sender of the video game, to the “audience” or receiver. This is accomplished in the following ways: by exploring meanings created by individuals while “role-playing” in an electronic world as an on-screen video game avatar; by using the Zaltman Metaphor Elicitation Technique (ZMET), to gather a deeper understanding of how players are interpreting the video game creators intended message, and focusing on the relationships formed between a player and their onscreen character. Using the ZMET method, ten in-depth interviews have been conducted, looking at the interviewees’ relation with the Super Mario Bros avatar to gain an understanding of player-avatar relationships. Interviews have then been discussed to describe how these individuals understand the video game message and avatar relationship.

Keywords: ZMET, Super Mario Bros, Avatar, Video Games, Qualitative Research, Gaming, In-depth Interviews, Nintendo

7. CORPORATE SOCIAL RESPONSIBILITY AND AMERICAN BUSINESS DURING A RECESSION

Stephen L. Baglione, Saint Leo University, Saint Leo, Florida, USA
 Thomas Zimmerer, Zimmerer and Associates, Tampa, Florida, USA

ABSTRACT

Current literature clearly reveals that over the past three decades there has been a fairly dramatic shift in the expectations of Americans toward corporate social responsibility. This study explores how, in today’s economic conditions, respondents view the current behaviors and expectations of American corporations regarding social responsibility. Respondents believe that profit maximization and social responsibility are not incompatible, yet recognize that recessionary economic conditions may result in cost cutting including reductions in socially responsible programs. The respondents however do not believe that cost cutting through the practice of “outsourcing” is acceptable behavior. The respondents recognize that without profitability there are no funds from which socially responsible practices can draw. Respondents retain the positive belief that in our economy the corporations which act in a socially responsible fashion will be more profitable. Conflicts arise when respondents are asked specific questions regarding corporate donations to charities and whether savings from eliminating charitable donations should be used to reduce layoffs. The respondents who are most likely enduring

their first serious global recession, are seemingly unsure of what actions corporations should take regarding specific socially responsible actions under these economic conditions.

Keywords: *social responsibility, global recession*

8. HOUSEHOLD EXPENDITURE ON DOMESTIC FUEL AND POWER IN NEW SOUTH WALES, AUSTRALIA

Farhat Yusuf, Macquarie University, Sydney, AUSTRALIA
Gordon Brooks, Macquarie University, Sydney, AUSTRALIA

ABSTRACT

This paper presents empirical data on household expenditure on domestic fuel and power in New South Wales. Our findings indicate distinct variations across household structure, size and income, and both the age and sex of the head of household. Ethnicity was not found to be a significant factor. This study has implications for the conduct of communication campaigns on greenhouse issues.

Keywords: *Domestic Fuel and Power; Greenhouse Emissions; Household Expenditure*

9. THE REGULATION OF CORPORATE ACTIVITIES UNDER THE INTERNATIONAL HUMAN RIGHTS CONVENANTS (ICCPR and ICESCR)

George Andreopoulos, City University of New York, New York, USA
Giuliana Campanelli-Andreopoulos, William Paterson University, Wayne, NJ, USA
Alexandros Panayides, William Paterson University, Wayne, NJ, USA

ABSTRACT

What is the scope and content of States Parties' responsibilities under international human rights instruments to regulate the actions of business enterprises? The growing reach of business sector activities and the increasing sensitivity to abusive conduct resulting from these activities have rendered state responsibility a major policy issue. While it is true that human rights treaty bodies do not often refer explicitly to corporations, this paper, by focusing on an examination of the International Covenant on Civil and Political Rights (ICCPR) and of the International Covenant on Economic Social and Cultural Rights (ICESCR) as well as of the work of their monitoring bodies/organs, the Human Rights Committee (HRC) and the Committee on Economic, Social and Cultural Rights (CESCR), will argue that the general references in these bodies to state obligations regarding acts by non-state actors do contribute to the identification of patterns and measures relevant to business enterprises, thus strengthening the legitimacy and legality of regulatory initiatives. In addition, the paper will identify areas where progress is urgently needed so that all relevant stakeholders can better understand the state duty to protect against corporate abuse.

Keywords: *Human Rights, Business Sector, International Covenants, Regulation*

10. DO ATTRACTIVE PEOPLE HAVE AN ADVANTAGE IN BUSINESS AND IN LIFE?

John S. Croucher, Macquarie University, Sydney, Australia

ABSTRACT

This paper looks at the perception that people with desirable physical attributes have an advantage in life in many areas such as obtaining better jobs, promotions, having a higher salary and being admired by colleagues. But the advantage easily extends beyond the business world in such people having more sex, being viewed as more confident, trustworthy and reliable. But is it all doom and gloom for those not so blessed? There have been a number of studies surrounding these issues and the author has conducted his own research, all of which adds up to a fascinating analysis of the human character.

Keywords: *Attractiveness, luck, tall people, sex, confidence*

11. A STUDY IN THE USE OF FINANCIAL PLANNING SOFTWARE IN THE CLASSROOM AS IT RELATES TO STUDENT'S LEARNING STYLES

James Estes, California State University, San Bernardino, USA

Gypsi Luck, California State University, San Bernardino, USA

ABSTRACT

The use of simulation software in teaching finance has been widespread for some time. However, the concept of using mutual fund selection software in building a portfolio from actual historical data has been limited by both access and availability. This paper explores the applicability of the use of such software in teaching introductory finance courses. Participants completed the Index of Learning Styles survey and results were correlated with findings from other educational disciplines. Results illustrate finance students have a tendency to prefer learning by using practical, factual procedures, with visual representations, with active learning using linear thinking. These results were strongly correlated with engineering and science students.

Keywords: *Application software, teaching, simulation software, finance, Index of Learning Styles (ILS)*

12. DETERMINING THE FAIR VALUE OF AN ASSET USING MATHEMATICAL EQUATIONS

Budi Frensidy, Faculty of Economics, University of Indonesia

ABSTRACT

Present value is the basics of financial management, investment management, and accounting. A comprehensive understanding of present value formulae is also needed to do project evaluation, asset valuation, and financial planning. In computing the net worth of an investment in a certain project or to estimate the fair value of a financial asset or a real asset, we usually do the discounting one by one to get the present value using a relevant discount rate. Nonetheless, we can actually use the one-way and short-cut computation, rather than one by one, using the existing mathematical equations, should certain conditions be met. The needed conditions are equal periodic cash flows, or cash flows that grow at a certain rate periodically, or cash flows that grow at a specific nominal difference from period to period. If one of these assumptions is fulfilled, there are 14 mathematical formulae including the basic formula that can be used to compute the present value easily. This article explores to enumerate all the equations available for asset valuation using a simple investment case.

Keywords: *asset valuation, present value, mathematical formulae*

13. WHAT CONSTITUTE THE SUCCESS OR FAILURE OF EXPATRIATES? AN EXPLORATORY STUDY

Semere Haile, Grambling State University, Grambling, Louisiana, USA
Marcus D. Jones, Northwestern State University, Natchitoches, Louisiana, USA

ABSTRACT

The expansion of the global business and the realization of possible increased profits from global markets has created the need for expatriates. Thus, society has developed into a global environment and has provoked much debate as to how beneficial it is to employ expatriate managers or employees in global businesses. Overtime, many have defined expatriate failure in relation to premature return by expatriates. Such a definition of expatriate failure within the limits of premature return is considered as too "simplistic and misleading" (Lee, 2007). Expatriate failure rates are still high enough to justify attention for further study (Peng, 2009). Can one superficially define expatriate failure as the premature return of appointed expatriates to their country? Or should an expatriate's success also be measured by whether he/she remains till the expiration of the contract? Are there contingent factors that determine success or failure of expatriates? If so, what are the factors which often lead to difficulties or failure of an expatriate on overseas assignee? This paper will examine a balanced approach on what constitutes the success or failure of expatriate managers or employees.

Keywords: *global business, global markets, expatriate managers*

14. HUMAN RESOURCES BRANDING IN THE PRESENT SCENARIO

M. Sree Lakshmi, S. N. Vanita Mahavidyalaya, Osmania University, Hyderabad, India
K. Venkata Rama Krishna, Einstein P.G.College, Osmania University, Hyderabad, India
Ch. Rama Prasada Rao, S.K.I.M, Sri Krishna Devaraya University, Anaparthi, India

ABSTRACT

In the changing business scenario Corporate brands have become enormously valuable assets. The Employer Branding is evolving, to increase the attention towards attracting and retaining of potential employees in any nature of the organization. The Employer Brand covers all associations that employees and customers have with the firm. This article elucidates employee value proposition towards internal and external brands. ROI of employer branding and Hewitt Associates and Accor Services (2006) survey on Employer branding in IT/ITES is highlighted. The article also focused on few case studies (Southwest Airlines, Google and Accor services).

Keywords: *Employer branding model, benefits, few cases*

15. THE MYSTERIOUS WORLD OF SPURIOUS CORRELATIONS IN BUSINESS AND LIFE

John S. Croucher, Macquarie University, Sydney, Australia

ABSTRACT

One of the more common techniques for measuring relationships between variables is the well-known Pearson correlation coefficient. The corresponding handy test statistic is taught in just about every beginning course in elementary statistical analysis and its sheer simplicity often leads researchers to 'discover' some wonderful association between things that nobody had even thought existed. But it isn't all smooth sailing since quite often the implication is that one variable somehow causes the other and there is ample evidence of spectacular failures in this regard. This paper looks at some of the

more fascinating conclusions reached by researchers and the reader can decide for themselves whether they feel that there is really something in it or it is all just nonsense. The scrutiny of the type outlined in this paper is essential if to uncover dangerous false conclusions that may be unwittingly quoted or even used by practitioners.

Keywords: *spurious, correlation, causality, Pearson*

16. TEACHING AN EFFECTIVE ACCOUNTING CLASS IN THE 21st CENTURY: USING ACTIVE LEARNING TECHNIQUES

Donald J. Raux, Siena College, Loudonville, New York, USA

ABSTRACT

Many studies (Raux and Smith, 2007, Bonwell and Eison, 1991, Meyers and Jones, 1993, Raux, 2004, Smith and Meador, 2001) have shown that students retain more information when active learning is utilized in the classroom. Additionally, professional organizations and professional and corporate employers indicate that they prefer to hire students that can learn actively, can think critically, and are adept at the second-level learning skills (critical thinking, communication skills, interpersonal skills, technical skills, and analytical skills).

This article examines the combining of two teaching methods, active learning (including the classroom use of Student Response Systems (SRS)) and online learning and considers the characteristics of Generation Y students. The objective to this combined approach is to expose students to active learning, improving students' retention of new knowledge, and increase students' second-level learning skills.

The purpose of this paper is to assist accounting professors that are considering adoption of active learning strategies such as SRS and on-line learning—both of which have proven, as indicated in the literature review below, to be an effective means of increasing active learning. This article will briefly describe the technology; describe the goals and uses of SRS and on-line learning; summarize why such methods might be effective with Generation Y students, and explain how both have been successfully used in my classes. It will also provide a brief summary of the positive results of using these techniques from the published research.

Keywords: *active learning, online learning, clickers, student response systems, retention, financial accounting, teaching methods*

17. FACTORS INFLUENCING KNOWLEDGE MANAGEMENT WITHIN INTER-ORGANIZATIONAL PROJECTS

Huiping Li, Ramapo College of New Jersey, Mahwah, NJ, USA

Jin Chen, Zhejiang University, Hangzhou, China

Xiangzhen Yu, Zhejiang University, Hangzhou, China

Xin Mei, Zhejiang University, Hangzhou, China

ABSTRACT

Modern management theories agree that the effective knowledge management (KM) is one of the key determinants in the performance of a business organization. KM permits a firm to accurately measure its adaptability and competencies and predict its survival in the market place. There are two types of KM: one that focuses upon measuring the performance of a single organization (known as "internal KM")

and another that measures performance across organizational boundaries (known as “cross-organizational KM”). This paper deals only with cross-organizational KM, a topic that has received scant attention in prior studies and reviewed the factors influencing KM in cross-organizational projects.

Keywords: *Inter-organizational cooperation; Knowledge management, knowledge absorption*

18. THE ADOPTION OF THE US DOLLAR AS CANADIAN CURRENCY: IS IT A PRACTICAL VEHICLE FOR FORMING A MONETARY UNION?

John Angelidis, St John's University, New York, New York, USA
Nabil Ibrahim, Augusta State University, Augusta, Georgia, USA
Igor Tomic, St John's University, New York, New York, USA

ABSTRACT

The formation of the European Monetary Union encouraged a discussion as to whether Canada and the United States could establish a monetary union. If there is a possibility of a monetary union between these two countries, could dollarization be a preferred and practical method of organizing it? To answer this question, two conditions need to be explored. First, one needs to examine whether Canada and the US form an Optimal Currency Area, a necessary precondition before dollarization can be established. Second, one needs to examine whether dollarization is appropriate for Canada, meaning that evaluating sacrifices and gains associated with dollarization should be analyzed. Attached to this issue it would be helpful to investigate: Are any functions of money in Canada played by the US dollar? In other words, are market forces dollarizing Canada without governmental participation?

This paper argues that Canada and US form a reasonable currency area and therefore a monetary union could be established there. Dollarization as a form of a monetary union has some attractive qualities; however, evidence will point out that Canada would not benefit from dollarization.

Keywords: *Common Currency Area, Dollarization, Integration Among Countries*

19. THE POTENTIAL OF ONLINE ACADEMIC CONFERENCES TO INCREASE FACULTY INTERACTION IN A NETWORKED WORLD

Leila Oualha, California International Business University, USA
Thomas Matula, California International Business University, USA

ABSTRACT

Declining university budgets and increased difficulties of travel have made it more difficult for faculty to attend academic conferences. New travel regulations have increased barriers for foreign faculties traveling to conferences in the United States. The emergence of video conferencing technology offers the promise of providing a less expensive and more convenient alternative to traditional academic conferences. This paper outlines the potential to use online conferences to increase faculty interaction.

Keywords: *Academic Conferences, eLearning, Publications, Networking, Online Education*

20. THE IMPACT OF THE AGOA LEGISLATIONS ON THE MARKET RETURNS IN KENYA

Yvan Nezerwe, Alliant International University, San Diego, CA, USA

ABSTRACT

This is an event methodology that measures the impact of the African Growth Opportunity Act (AGOA) on the market returns in Kenya. The paper starts by defining AGOA and providing an overview of the Nairobi Stock Exchange (NSE). The results do not support the hypothesis that the AGOA would result into a bump for market returns. The signature of AGOA I is the only event that seemed to have an impact, according to our regression results.

Keywords: *Nairobi Stock Exchange, African Growth Opportunity Act*

21. SEVEN DEADLY FACTORS ASSOCIATED WITH TECHNOLOGY COMPANY FAILURE

Andres C. Salazar, Northern New Mexico College, Espanola, NM, USA

ABSTRACT

Seven factors associated with technology company failure (or death) are described along with features that distinguish each factor. A company is commonly defined to have failed when it passes through a stage of insolvency and then an asset sale or a merger. It is well known that several critical factors can lead to a successful launch of a company – market timing, management experience, product differentiation, product quality, financing, sales execution, team compatibility, etc. High tech companies deal with additional risks at launch such as commercialization difficulties, team formation and technology lifespan. Little research has been done on identifying major factors that can lead to company failure once the company is launched and has reached the first stage of sustainability, for example, operational income is positive. While some business factors that are important at launch are also important during later stages of the company there are other forces, both internal and external, that can lead to company death. This paper proposes that there are at least seven basic factors associated with business failure that manifest themselves in technology based companies and an illustration is drawn for each type. The study herein can be useful to investors of technology and the entrepreneurs they employ in their never ending quest for profitable innovation.

Keywords: *Business Failure, Management of Technology, Insolvency of Technology Firms*

22. EFFECTS OF JOB BURNOUT ON INTENTION TO LEAVE A WORKPLACE OF CPAs IN THAILAND

Phapruke Ussahawanitchakit, Mahasarakham University, Thailand
Jindarat Peemane, Mahasarakham University, Thailand
Sakcharoen Pawapootanont, Mahasarakham University, Thailand
Warawan Chuwiruch, Mahasarakham University, Thailand
Dalika Saolom, Mahasarakham University, Thailand
Malichan Thongkam, Mahasarakham University, Thailand
Apichai Mahatham, Mahasarakham University, Thailand

ABSTRACT

This study aims at examining the relationships between job burnout and intention to leave of CPAs in Thailand. Job burnout is a key determinant of explaining intention to leave. It includes emotional exhaustion, reduced personal accomplishment, and depersonalization. All dimensions of job burnout are

hypothesized to have a positive association with intention to leave. The results show that emotional exhaustion and depersonalization have a significant positive influence on intention to leave. Emotional exhaustion definitely has more effect on intention to leave than other independent variables. Surprisingly, reduced personal accomplishment has no relationship with intention to leave. In summary, CPAs with the greater job burnout tend to have higher intention to leave their organizations. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

Keywords: Job Burnout; Emotional Exhaustion; Reduced Personal Accomplishment; Depersonalization; Intention to Leave; Certified Public Accountants (CPAs)

23. FUNDAMENTAL ISSUES IN CAPABILITIES RESEARCH

Hongwu "Sam" Ouyang, Fordham University, New York, USA

ABSTRACT

This paper reviews and discusses several fundamental issues in the capability literature: the nature and measurement of capability, the sources of capability, and the relationships between capability, sustained competitive advantage and firm performance. Through discussing advantages and disadvantages of various perspectives and approaches in studying capabilities, the author submits that routine-based definition of capabilities has the greatest promise to be widely accepted over time, and the more detailed econometric analysis is needed for distinguishing the impact of various resources and organizational systems on capabilities. The author also argues that how capabilities are developed and where capabilities come from should be complementary and interrelated, and the link between capabilities and sustainable competitive advantage and even the sustainability of competitive advantages have been overstated. This paper contributes to the literature by providing a comprehensive assessment of what has been achieved and what issues are still unresolved in the capability area and identifying several important issues future capability research should explore.

Keywords: Capabilities, Competence, Competitive Advantage, Sustainable Competitive Advantage
