
ABSTRACTS**1. INNOVATION SUCCESS AND ORGANIZATIONAL PERFORMANCE:
EVIDENCE FROM TELECOMMUNICATION BUSINESSES IN THAILAND**

Phapruke Ussahawanitchakit, Mahasarakham University, Thailand
Phaithun Intakhan, Lampang Rajabhat University, Thailand

ABSTRACT

This study aims at examining the effects of innovation success on organizational performance of telecommunication businesses in Thailand via new product development, customer response and marketing efficiency as mediators. Innovation success includes product innovation success and process innovation success. The results show that both product and process innovation successes have a significant positive effect on new product development and marketing efficiency. Also, product innovation success has an important effect on customer response while process innovation success has a potential association with organizational performance. Similarly, new product development has an outstanding relationship with customer response, marketing efficiency and organizational performance. Lastly, customer response and marketing efficiency have an effective influence on organizational performance. Then, new product development and marketing efficiency are mediators of the product innovation success-organizational performance relationships and the process innovation success-organization performance relationships. Surprisingly, customer response does not mediate the innovation success-organizational performance relationships. With the results of the study, giving theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

Keywords: Innovation Success, Product Innovation Success, Process Innovation Success, New Product Development, Customer Response, Marketing Efficiency

**2. THE EFFECTS OF COUNTRY OF ORIGIN AND CUSTOMER-BASED BRAND EQUITY
ON PURCHASING INTENTIONS**

Sven Kuenzel, University of Greenwich, London, UK / Yancheng Institute of Technology, China

ABSTRACT

This paper examines the influences of country of origin and customer-based brand equity on the intention to repurchase a brand. A comprehensive model is developed and tested with structural equation modeling with LISREL and the maximum likelihood method. Data was collected from Chinese consumers in the UK and the current research is limited to the investigation in one country. Future research could try to replicate the findings across different countries.

Keywords: Brand, Brand Equity, Purchasing, Country of Origin effect, Chinese Consumers

**3. THE ORGANIZATIONAL LEARNING IN LATIN AMERICA:
A DESCRIPTIVE STUDY IN DOMINICAN REPUBLIC, BRASIL AND COLOMBIA**

Manuel Alfonso Garzón Castrillon, Universidad del Norte, Barranquilla Colombia
André Luís Fischer, University of São Paulo, São Paulo, SP, Brazil

ABSTRACT

This paper comprises a descriptive research developed in organizational learning. The design required a theoretical model based on matching contributions of the authors analyzed. Instruments were designed Likert applied to 537 executives, from large, medium and small companies of

Colombia Dominican Republic and Brazil. The general objective of the study is to characterize organizational learning. The contribution of is at research is that the ability of the organizational Taking as subjects individual, teams, organizations and inter-organizational learning.

Keywords: *Capacity of learning, Culture, Sources and Conditions for the Learning Organizational*

4. GOING CONCERN: A CHALLENGE FOR AUDITORS AND MANAGERS IN THE CONTEXT OF CURRENT ECONOMIC CRISIS

Sorin Achim, Babes-Bolyai University, Cluj-Napoca, Romania
Cristina Bota-Avram, Babes-Bolyai University, Cluj-Napoca, Romania
Rucsandra Moldovan, Krissacont Ltd, Cluj-Napoca, Romania
Carmen Moldovan, Krissacont Ltd, Cluj-Napoca, Romania

ABSTRACT

Starting with the summer of 2007, the global economic context has been shuddered by the major business failures (both inside and outside the financial services sector). Analyzing the negative events that has been succeed starting with the beginning of 2008, some certain areas of accounting and financial reporting areas starting to become more and more affected. A specific attention has begun to be required by the applying of going concern principle, that has become more and more difficult in the context of actual wasted economic conditions, for both accountants and auditors, that's why going concern concept requires specific attention from the major professional organisms from accounting and audit areas. The main objectives of this article are: identification of the influences of difficult economic circumstances over the application of the going concern accounting concept; the analysis of the reactions of professional organisms from international context; and the identifying of potential solutions that could be applied in order to face successfully all these negative consequences of global economic crisis.

Keywords: *Going Concern, Global Economic Crisis, Audit Guidance, Financial Statements*

5. AIS COMPETENCY, ACCOUNTING OUTCOMES, AND FIRM PERFORMANCE: AN EMPIRICAL STUDY OF THAI-LISTED FIRMS

Khajit Konthong, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

The purpose of this research is to investigate the relationship between accounting information system competency and accounting outcomes. The effect of accounting outcomes on firm performance is also examined. Moreover, this study investigates the effect of the antecedents of AIS competency. Mailed-questionnaire determined as data collection instrument and the key informant is an accounting executive of each Thai-listed firm, 105 completed questionnaires are used in the analysis. The results indicate that AIS competency positively influences accounting outcomes and accounting outcomes have positive influence on firm performance. In addition, the results demonstrate that information quality vision and information technology esources positively affect AIS competency. The implications of this study and the directions for further research are also provided.

Keywords: *Accounting Information System Competency, Resource-Based View, Organizational Information Processing Theory, Accounting Outcome, Firm Performance*

6. FINANCIAL PERFORMANCE OF SELECTED PUBLICLY LISTED CORPORATIONS AND THE EXTENT OF COMPLIANCE WITH IFRS: A TEST OF ROSS' SIGNALING THEORY

Rodiel C Ferrer, De La Salle, Manila, Philippines

Rodolfo De Lara, Polytechnic University of the Philippines, Manila, Philippines

ABSTRACT

This study focused on how compliance with International Financial Reporting Standards on Balance Sheet and Income statement is related with and has a significant effect on the financial performance of publicly listed companies namely: (a) Tobin's Q; (b) Return on Asset; (c) Return on Equity; and (d) Basic Earnings per share. Using the outcome of the compliance audit output in 2007, this study covered 100 publicly listed corporations from different Industries in the Philippines. The compliance audit output was used by the authors to calculate the financial statement disclosure index using a dichotomous procedure to score each of the company indices.

Using multiple regression analysis, the authors regressed each of financial performance indicator, i.e. Tobin's Q, Return on Asset, Return on Equity, and Basic Earnings per share, against Balance Sheet index and Income Statement index, the latter being the main components of the disclosure index that capture the IFRS requirements. The two (2) indices also served as proxy variables to test whether Ross' signaling theory can be validated or not in the Philippine equity market. None of the indices exert a significant effect on the financial variables cited based on the computed t-statistics whose p-values are greater than the level of significance ($\alpha = 0.05$).

Keywords: IFRS, disclosure index, Tobin's Q, ROA, ROE and BEPS

7. EFFECTS OF STRATEGIC BUDGETARY COLLABORATION ON COMPETITIVE ADVANTAGE AND ORGANIZATIONAL SUCCESS: EVIDENCE FROM FOOD MANUFACTURING BUSINESSES IN THAILAND

Pimpaporn Pungboonpanich, Mahasarakham University, Thailand

Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

This purpose of this study is to examine the effects of strategic budgetary collaboration on competitive advantage and organizational success via efficiently planning and forecasting, effective cost management, and outstanding operational productivity. Proactive vision, business learning capability, and competitive environment change are hypothesized to become the antecedents of strategic budgetary collaboration. Also, team proficiency and environmental harmonization are the moderating variables of the research. Data are collected from accounting managers in the Department of Industrial Works: Ministry of Industry list provider in Thailand. The results show that strategic budgetary collaboration has a positive influence on efficiently planning and forecasting, effective cost management, outstanding operational productivity, and competitive advantage, and including organizational success. Also, proactive vision, business learning capability, and competitive environment Change needs have positive relationships with strategic budgetary collaboration. For moderating effects, both team proficiency and environmental harmonization have significant positive impacts on the relationships. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions and directions of the future research are inclusively highlighted.

Keywords: Strategic Budgetary Collaboration; Efficiently Planning and Forecasting; Effective Cost Management; Outstanding Operational Productivity; Competitive Advantage; Organizational Success; Team Proficiency; Environmental harmonization; Proactive Vision; Business Learning Capability; Competitive Environment Change

8. FRAMEWORK FOR DOCUMENTING NATIONAL ACCOUNTING PRACTICES' ORIENTATION TOWARDS IAS/IFRS

Carmen Giorgiana Bonaci, Babes-Bolyai University, Cluj Napoca, Romania
Dumitru Matis, Babes-Bolyai University, Cluj Napoca, Romania
Razvan V. Mustata, Babes-Bolyai University, Cluj Napoca, Romania

ABSTRACT

Our paper proposes a framework approach that might be considered by national accounting regulatory bodies when raising the question of adopting a new accounting referential. It focuses on looking on steps that have already been made through accounting practice in the direction of an accounting referential that was not yet been adopted at national level. Our paper exemplifies the proposed framework by considering the case of Romania and the possibility of adopting the international accounting referential at national level. Analyzing what part of the road considered to be taken has already been walked before might be helpful in deciding whether to take the trip or not. We consider the designed framework to be of interest to national accounting regulatory bodies with regard to their policy towards the international accounting referential.

Keywords: *de jure harmonization, de facto harmonization, Jaccard's coefficients, framework approach*

9. BUSINESS PERFORMANCE IN THE CONTEXT OF A SUSTAINABLE ECONOMY

Sorin Nicolae Borlea, West Vasile Goldis University, Arad, Romania
Monica Violeta Achim, Babes-Bolyai University Cluj-Napoca, Romania

ABSTRACT

This paper is aimed at presenting the significant mutations that occurred over time in companies' business performance evaluation. Together with the development in technology and the globalization of world economy, also the role of social responsibilities of companies became more and more important and companies need to pay more and more attention to accomplishing economic growth and market growth, while ensuring environmental protection and promoting social responsibilities, including the protection of consumers' interests. In this paper we will describe the generating factors that lead to the emergence of corporate social responsibility (CSR) and, implicitly, led to a reconsideration and re-evaluation of social, human and environmental values in companies' life. All these shall add new meanings as far as the objectives of reaching global performance by companies' management are concerned.

Keywords: *performance, globalization, sustainable development*

10. ORGANIZATIONAL IDENTITY CAPABILITY, ORGANIZATIONAL OPPORTUNITY, AND PERFORMANCE: AN EMPIRICAL RESEARCH OF EXPORTING GEMS AND JEWELRY BUSINESSES IN THAILAND

Supawita Intarapanich, Mahasarakham University, Thailand
Phapruek Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

Organizational identity capability is one of many factors which are important for survival and successful business. It strongly affects strategic implement fit, alternative organizational operation, continuous corporate improvement, then it strongly affects organizational opportunity, and finally it affects performance. This study examines the relationships of the aforementioned variables. Also, it investigates these relationships via learning competency, environmental munificence, and market

aggressiveness as moderators. The finding reveals that three dimensions of organizational identity capability have a positive influence on strategic implement fit, alternative organizational operation continuous corporate improvement, and it has a positive influence on organizational opportunity, except strategic implementation fit. Finally, it has a positive influence on performance. Learning competency, environmental munificence, and market aggressiveness are not moderators of the organizational identity capability, strategic implement fit, alternative organizational operation continuous corporate improvement, organizational opportunity, and performance relationships. Thus, theoretical and managerial contributions are provided and suggestions for future research are presented accordingly.

Keywords: Organizational Identity Capability, Strategic Implementation Fit, Alternative Organizational Operation, Continuous Corporate Improvement, Organizational Opportunity, Personal-Based Orientation, Working Knowledge Awareness, External Interface Learning, and Management and Member Relations

11. INDIVIDUAL FINANCIAL STATEMENTS OR CONSOLIDATED FINANCIAL STATEMENTS?

Andreea Cirstea, Babes-Bolyai University, Cluj-Napoca, Romania
Alexandra Baltariu, Babes-Bolyai University, Cluj-Napoca, Romania

ABSTRACT

The purpose of this paper is to evaluate the relevance of individual financial statements (parent company financial statements) versus consolidated ones in Romania. Users of financial statements of a company are usually concerned about the financial position, the performance of the company and the changes that occur in the evolution of the company. This need is satisfied by the financial statements, which present financial information regarding the company's activity. The analysis is based on financial statements of I tier listed companies in Bucharest Stock Exchange during the period 2007-2008, companies that present individual and consolidated financial statements. We analyzed some economic indicators which made us bring a conclusion about the relevance of consolidated versus unconsolidated financial statements.

Keywords: consolidated, unconsolidated, financial statements, relevance, analysis

12. LOSS COMPENSATION OF AN ASSIGNED INSURANCE CONTRACT

Marius D. Gavrilitea, Babes Bolyai University, Business Faculty, Cluj – Napoca, Romania

ABSTRACT

The losses are a continuously debating problem between the insurance companies and theirs' clients. Many problems are related to the amount offered as compensation; the higher losses are the higher compensations are. This is also a simple relationship because there are only two parts in the insurance contract. In the moment when an asset is bought by a financed contract (leasing or credit) there is a third party in the insurance contract – the financing company as beneficiary part of the compensation of a total loss. In the present research we will focus on the modality of total loss compensation and will demonstrate how important the financial consequences are for the insurance client. During the conclusions we will suggest risk controlling measures as a part of an active risk management plan.

Keywords: Insurance, Total loss, Compensation, Leasing

13. FACTORS AFFECTING SOFTWARE DEVELOPMENT PRODUCTIVITY

Abbas Heiat, Montana State University-Billings, Billings, Montana, USA

ABSTARCT

In this paper I used regression analysis and artificial neural network to predict productivity of the software development. The results obtained by ANN were superior to that of regression analysis. Clearly Multilayer Perceptron was an effective network in this case and efficiently predicted the productivity in terms of independent variables. The results of experimentation with ANN clearly indicated the nonlinear relationship between the productivity of software development and our independent variables.

Keywords: Software Productivity, Regression Analysis, Neural Networks

14. AN EMPIRICAL STUDY ON SCM STRATEGIES, MANAGEMENT STRATEGIES, AND MANAGEMENT PERFORMANCE BASED ON LEVEL OF INTEGRATION OF BUSINESSES

Jong-Weon Kim, Dongeui University, Busan, South Korea
Hyeong-Wook Jang, Hanjin Logistics Institute, Seoul, South Korea
Eun-Jung Kim, Dongeui University, Busan, South Korea

ABSTRACT

This study aims to identify that there is a mean difference among businesses in terms of SCM strategies, management strategies, and management performance depending on their internal and external level of integration. To that end, a total of 113 survey responses were collected from manufacturers and distribution firms from November to December 2009 via mail, fax, and online, and a statistical analysis was performed based on the data. The levels of integration were divided into internal levels of integration (high-medium-low) and external levels of integration (high-medium-low). For SCM strategies, "strategy and coordination capabilities," "IT capabilities," "logistics activation capabilities," and "mid- to long-term strategy promotion capabilities" were used, whereas "marketing strategy capabilities," "quality strategy capabilities," "production strategy capabilities," "market response strategy capabilities," and "cost advantage strategy capabilities" were used for management strategies. Finally, "learning and growth performance," "internal process performance," "customer performance," and "financial performance" were used for management performance by using a balanced score card (BSC). The study found that there is a mean difference in terms of SCM strategies depending on businesses' level of integration. As for levels of internal and external integration, some businesses had no mean difference among different groups at the integration levels of "medium-medium" and "low-low." However, most businesses were found to have a mean difference. Therefore, it was found that there is a mean difference in terms of SCM strategy capabilities, management strategy capabilities, and management performance depending on the businesses' level of integration, and the capabilities and performance were found to be greater with higher level of integration, indicating that internal and external integration of a business serves as a critical success factor.

Keywords: Supply Chain Management, Integration, SCM Strategies, Management Strategies, Management Performance, Balanced Score Card

15. MULTI-SUPPLIER, PRODUCT AND BUYER MIXED INTEGER ORDER SPLITTING MODEL IN A TWO-ECHELON SUPPLY CHAIN

S.M. Seyedhosseini, Iran University of Science and Technology, Tehran, Iran
Behin Elahi, Iran University of Science and Technology, Tehran, Iran
Farnaz Barzinpour, Iran University of Science and Technology, Tehran, Iran

ABSTRACT

In this paper, a multi-period integrated supplier selection and order splitting problem is considered. This problem has been investigated in a situation that there are variety of buyers belonging a holding company who plan to order several products from different suppliers with imperfect quality of products and limited capacity. In order to deal with this problem that refers to this fact that how much product from which supplier should be ordered in each period such that buyer's demand is satisfied without violating some considered constraints, at first a mixed integer mathematical model is proposed. Then, we utilized branch and bound algorithm to find a global optimum for this model. Finally, a numerical example is conducted in order to verify the efficacy and efficiency of the proposed model and solution. It has been shown that such an approach can significantly help the managers to decide properly toward order splitting issue.

Keywords: Supply chain management; Supplier selection, Order splitting, Mixed-integer programming

16. AN ANALYSIS OF THE IMPORTANCE OF MANAGEMENT INFORMATION SYSTEMS TO FINANCIAL ANALYSIS

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

ABSTRACT

This paper presents and discusses the importance of management information topics to financial employees. Data allows us to do analysis, which leads to information or knowledge, which ultimately results in decisions. Without financial data, no finance related jobs could be accomplished. If the majority of the decisions we make are good decisions, our firm will thrive. If the majority of the decisions we make are poor decisions, our firm will eventually fail. All present day financially related jobs rely more and more heavily on financial information systems (FISs) and it is critical financial workers understand the purpose, power, and basic structure of the FISs. This paper provides a brief history of information systems and changes that have occurred and are occurring in financially related jobs. The authors make recommendations on what type of knowledge should be included in the basic skill set of financial workers.

Keywords: Financial Information Systems, Supply Chain Management, Enterprise Resource Planning

17. LINUO GROUP: A SUCCESSFUL EXAMPLE OF CHINESE PRIVATE ENTERPRISE

Joseph Ben-Ur, University of Houston - Victoria, Victoria, Texas, USA
Jifu Wang, University of Houston - Victoria, Houston, Texas, USA
Peng Yu, University of Houston, Houston, Texas, USA

ABSTRACT

Linuo Group was established in China in 1994, specializing in solar, glass and pharmaceutical products, as well as automotive coatings; it is an international group that involves foreign trading. It has been recognized as a Shandong Provincial Outstanding Private Enterprise, National High Tech

Private Enterprise and Top 1000 Greatest Industrial Enterprise of China in 2005. This paper highlights the company's progressive development and achievements since its inception and analyzes its successful managerial characteristics. Among those achievements and characteristics are corporate culture and unique management structure, management objectives, brand construction, and human resource management. The information in this paper was collected from interviews with a number of Linuo managers and the Linuo Group website.

Keywords: *Linuo Group, Chinese private enterprise, corporate culture, management structure, brand construction, human resource management.*

18. THE RELATIONSHIPS BETWEEN INTERNAL AUDIT QUALITY AND ORGANIZATIONAL EFFECTIVENESS OF THAI-LISTED FIRMS

Kanyamon Wittayapoom, Mahasarakham University, Thailand
Sumalee Limsuwan, Mahasarakham University, Thailand

ABSTRACT

This paper attempts to address three issues: First, internal audit quality related to organizational effectiveness; Second, a) internal audit experience, b) internal audit teamwork, and c) internal audit approach effectiveness, relationship on internal audit quality, and Third, top management support, the latter were considered as potential moderators affecting those relationships. It analyses empirical data from a sample survey completed by 135 internal auditors who are the Chief Audit Executives (CAEs) of Thai-listed firms in Thailand. The Ordinary Least Square (OLS) regression analyses of the data indicate that internal audit quality is significantly positively related to organizational effectiveness. Moreover, top management significantly moderates both of those concerns. All results supported our hypotheses. Giving potential discussion is effectively implemented in the study. Further implications of theoretical and managerial contributions are explicitly provided. Conclusion, limitation, and suggestions are given for applications and future research.

Keywords: *Internal Audit Quality, Organizational Effectiveness, Internal Audit Experience, Internal Audit Teamwork, Internal Audit Approach Efficiency, Top Management Support*
