

ABSTRACTS**1. ETHICAL AWARENESS, PROFESSIONAL CONDUCT, AND AUDIT PERFORMANCE EVIDENCE FROM TAX AUDITORS IN THAILAND**

Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

This study aims at investigating the effects of ethical awareness and professional conduct on audit performance of tax auditors (TAs) in Thailand. Ethical awareness includes ethical orientation and ethical reasoning; professional conduct consists of professional commitment and professional responsibility; audit performance comprises audit quality and audit effectiveness. Both ethical awareness and professional conduct are hypothesized to have a positive impact on audit performance. Here, 268 tax auditors (TAs) in Thailand are the sample of the study. The results show that ethical orientation has a significant positive effect on audit performance, audit quality, and audit effectiveness. Also, ethical reasoning has an important positive influence on audit performance, audit quality, and audit effectiveness. Likewise, professional commitment has a potential positive association with audit performance, audit quality, and audit effectiveness. Moreover, professional responsibility has a significant positive relationship with audit performance, audit quality, and audit effectiveness. In summary, ethical orientation, ethical reasoning, professional commitment, and professional responsibility play key roles in determining and explaining audit performance, audit quality, and audit effectiveness. To expand and verify the existing literature of audit jobs and behaviors, future study needs to collect data from a large sample of auditors and other auditing professions such as certified public accountants (CPAs) in Thailand or elsewhere.

Keywords: Tax Auditors; Ethical Awareness; Ethical Orientation; Ethical Reasoning; Professional Conduct; Professional Commitment; Professional Responsibility; Audit Performance; Audit Quality, Audit Effectiveness

2. REVERSING ETHIOPIA'S INTELLECTUAL CAPITAL FLIGHT

Asayehgn Desta, Dominican University of California, USA

ABSTRACT

Recently, the Ethiopian Government drafted a five year plan (2010 to 2015) to achieve the country's economic growth. When Ethiopia's Growth and Transformation plan was analyzed in light of the new growth theory and traced historically in terms of the push and pull factors that contributed to the flight of skilled Ethiopians to more advanced countries, it was found that over the years Ethiopia has funded the education of its nationals only to see them contributing to the growth of developed countries. Being stripped of skilled human capital, leaving it ill prepared to face globalization and survive in the new global economic order, it was concluded that Ethiopia will be unable to achieve its economic growth and transformation plan by 2015. Given the outcome of the analysis, it was proposed that to ensure a long-term sustainable macroeconomic growth pattern, the Ethiopian Government must establish a well-developed infrastructure base and have a reserve of highly talented human capital, in order to grow in global knowledge. In addition, to innovate effectively, Ethiopia needs to form links with well-known global universities, international consultants, and other friendly overseas organizations. If these types of friendly environmental factors are integrated systematically and harmoniously, with pertinent human rights policies, there is no doubt that Ethiopia can entice the Ethiopian Diaspora to return to their motherland. The ability to harness the intellectual capital of the returnees with their contacts from the outside world would bring about very competitive ventures. Ethiopia therefore would achieve its Medium Growth and Transformation plan but also in the long run endure sustainable development.

Keywords: human capital flights, push and pull factor of brain drain, brain gain, New Growth Theory, environmentally sustainable development, diaspora, intellectual capital of returnees, dual citizenship

3. THE STUDY OF COUNTRY OF ORIGIN EFFECTS ON FOREIGN DIRECT INVESTMENT: A REGIONAL LEVEL ANALYSIS

Yulong Liu, Massey University (Albany), Auckland, New Zealand

ABSTRACT

The aim of the study is to empirically examine country of origin effects of FDI location in the interior China. While some previous researches have investigated the issue at country or firm level, little is known about country of origin effects on FDI flows at regional level. This study develops theoretical hypotheses based on pertinent FDI literature and empirically tested by using firm-level data with a logistic model. Differences in FDI determinant, based on the firms' country of origin are identified and discussed. The findings show that labour cost and agglomeration have positive effect on FDI from MNEs of non-western countries in the interior China.

Keywords: Country of origin, Foreign direct investment, Determinant, China, Logistical model

4. THE IMPACT OF NATIONAL CULTURE ON CHANGE MANAGEMENT A LATINO AMERICAN ILLUSTRATION

Eric Viardot, EADA, Barcelona, Spain
Luis Felipe Calderón-Moncloa, ESAN, Surco, Lima, Perú

ABSTRACT

This research paper try to address the question of how some idiosyncratic national cultural values do have specific impact on the management of change. First it briefly introduces the research methodology. Then it presents the limited number of idiosyncratic elements of the national culture which are at work in organizations as they stand out from a field work which has taken place in Peru. Then it discusses the impact of those factors on change programs, in terms of style as well as roles, and how they influence the use of specific levers to manage change into an organization.

Keywords Cultural value; national culture; change management; change management program; Latin America

5. BUSINESS EXPERIENCE, ENVIRONMENTAL COMPLEXITY, ORGANIZATIONAL ADAPTATION, AND FIRM SUSTAINABILITY: EVIDENCE FROM THAILAND

Phapruek Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

The objective of this study is to examine the effects of business experience and environmental complexity on firm sustainability of information technology businesses in Thailand via a mediator of organizational adaptation. In this study, business experience and environmental complexity are independent variables, firm sustainability is the dependent variable and organizational adaptation is the mediating variable. Here, 111 information technology businesses in Thailand were chosen as the sample of the study. The results show that business experience has a significant positive impact on organizational adaptation and organizational adaptation has an important positive influence on firm sustainability. Surprisingly, environmental complexity has no relationship with organizational adaptation. Likewise, organizational adaptation is a valuable mediator of the business experience-firm sustainability relationships. Hence, further study may consider finding practical reasons why it is so by reviewing extensive literature, or collecting a larger sample, for example in order to verify the generalizability of the study and increase the level of reliability. Potential discussion of the research results is effectively implemented in the study.

Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: *Business Experience, Environmental Complexity, Organizational Adaptation, Firm Sustainability*

6. EMPIRICAL ANALYSIS ON SWITCH OF PUBLIC ACCOUNTING OFFICE AFTER THE OBLIGATION FOR AUDIT ROTATION

Wuryan Andayani, Universitas Gadjah Mada, Yogyakarta, Brawijaya University, Malang, Indonesia
Suparlan, Universitas Mataram, Mataram, Indonesia
Eko Suwardi, Universitas Gadjah Mada, Yogyakarta, Indonesia

ABSTRACT

This study is aimed at obtaining empirical evidence of firm characteristics that affect the switch of accounting firms. Corporate governance plays an important part in the running of the company. Measurement of corporate governance is used in this study to predict an impact on whether or not a company would change its accounting firm. Structure of ownership is often used as a measure of corporate governance. However, in this research, the financial ratios used are DER, ROE and firm size. The data used in this research is secondary data which uses a population of Non-banking firms, Credit Agencies Other Than Banks, Securities, Insurance and Investment, according to the classification by Indonesian Capital Market Directory (ICMD) listed on the ISE (Indonesian Stock Exchange). In this study, purposive sampling is used for sample gathering. Furthermore, to be able to test the hypothesis, this research uses paired samples (matched-pairs) each pair consisting of a company that changed its accounting firm and a company that does not change its accounting firm. The total samples of this study are 182 companies in which 91 companies switched accounting firms and 91 companies don't. The result of this study was that public ownership, share growth and firm size have a statistically significant relationship with switch of Public Accounting Office ($\alpha = 5\%$, which means that firms do affect the probability for changing accounting firms). It was found, however, that 'firm size' is of at odds with the research hypotheses, and cannot support it. Meanwhile, institutional ownership, board of commissioners, management turnovers and leverage does influence a company to change its accounting firms.

Keywords: *Accounting firms changes, Public Ownership, Share growth, Institutional ownership, Fundamental ratio, Good corporate governance*

7. A PROFILE OF RESISTANCE TO CHANGE: INDIVIDUAL DIFFERENCES IN POST-SOVIET ORGANIZATIONS

Wayne H. Stewart, Jr., Clemson University, Clemson, South Carolina, USA
Ruth C. May, University of Dallas, Dallas, Texas, USA

ABSTRACT:

We identify and test a psychological profile of correlates of resistance to change, an individual level measure of the general disposition to avoid or resist change, in a large sample drawn from eight firms from Ukraine and Russia, where resistance to change imperatives have been notable. The results indicate that fear of negative evaluation, conscientiousness, need for control, risk taking propensity and preference for innovation are all significant predictors of resistance to change. We discuss the theory contributions and practical implications of the findings.

Keywords: *resistance to change, dispositions, personality, Russia, Ukraine*

8. "CORPORATE GOVERNANCE" IN ACCOUNTING AND AUDITING RESEARCH: EMPIRICAL EVIDENCE

Cristina Alexandrina Ștefănescu, Babeș-Bolyai University, Cluj-Napoca, Romania

ABSTRACT

The purpose of our empirical study is to identify and analyze possible influences of various journal features over the importance given to "corporate governance" issues. For performing our analysis, we selected a sample of international journals on accounting and auditing, followed by the selection of papers dealing with corporate governance. The sample of journals is appreciated as the most relevant for academic research in the field of accounting, by considering both top worldwide journal rankings and the best recommendations for academic publications.

The research methodology used for achieving our goal is mainly based on econometric analysis using various statistical tools (descriptive statistic and correlations). To reach to a conclusion, we tried to identify possible correlations between several characteristics of a journal and its concern in promoting "corporate governance" issues.

The results of the performed analysis show that three of the five considered features of a journal have a positive significant influence over the number of papers published, dealing with corporate governance. Thus, the importance given by a journal to corporate governance issues is influenced by the number of publications, both journals' volumes and issues, as well as by a journal's age, while its ranking position and provenience does not affect the number of papers published on corporate governance research area. Our results also reveal that "corporate governance" concept was the most debated in American journals. The originality value ensured by our study is given by the "Top AA Journals", a ranking developed using our own methodology, which stands as a basis to one of the variables considered for the empirical analysis.

The paper has some limitations, too, because it comprises a sample of publications, just the most representative journals of accounting and auditing, there might being as well other journals' features to be considered for the analysis, which give us outlooks for future research.

Keywords: *Corporate governance, Journal ranking, Accounting, Auditing, Empirical evidence*

9. CONSIDERATIONS ON THE POPULATION'S OPINIONS REGARDING THE HEALTH SERVICES AND TERTIARY EDUCATION IN ROMANIA

Livia Baci, "Alexandru Ioan Cuza" University, Iasi, Romania
Laura Asandului, "Alexandru Ioan Cuza" University, Iasi, Romania

ABSTRACT

The present paper aims at analyzing the opinions of the Romanians regarding the quality of the public health system and of the tertiary education system. The starting point was the ascertained fact that Romania has to level up significant discrepancies in terms of both financing and of the efficient use of resources and the increase of outcome in these areas. The present paper presents the most significant findings from a survey conducted in September 2010, which aimed at identifying the opinions of the active population in Romania regarding the quality of the educational system and of the health and social housing system. The goal was to test certain hypotheses regarding the correlation between the level of personal income and of education respectively, and the type of health services (public vs. private) the respondents resorted to, as well as the correlation between the level of income, the mother's education and the decision to continue education to the tertiary level. Some hypotheses have been validated by statistical analysis. A general conclusion is that the Romanians are satisfied with the quality of the health services provided, but are dissatisfied with the relation between the quota of their contribution to the

health insurance budget and the quality/amount of the services provided. The same is true regarding the relation between the level of satisfaction and education, although more than half of the graduates of forms of higher education wish to leave the country because the returns of education are very poor.

Keywords: *health services, tertiary education, population's opinions, Romania*

10. THEORY OF ESTIMATION OF ECONOMIC BEHAVIOR OF WORKERS ON THE LABOR MARKET

Olga S. Elkina, Omsk state university, Russia

Sergei E. Metelev, Russian State University of Trade and Economics (Omsk institute), Russia

Stanislav E. Elkin, Russian State University of Trade and Economics, Russia

ABSTRACT:

The economic behavior of the person in the labor market most completely is uncovered first of all through the attitudes (relation) of employment. The employment, as is known, is one from major macroeconomic of parameters. At the same time, she (it) has also social character. The employment reflects need of the people not only in the incomes, but also in self-expression through usefulness for company activity, and also degree of sufficing of this need for want of certain level of socio economic development of company.

Keywords: labor market, behavior, employment

11. RISK MANAGEMENT MEASURES FOR ROMANIAN CULTURAL HERITAGE

Marius D. Gavriletea, Babes Bolyai University, Cluj – Napoca, Romania

ABSTRACT

A very actual problem for each nation is the National Heritage. Romania has it's own patrimony, the cultural heritage is a very important one because prove us and the next generations the real value of our nation. It is our role to preserve and restore them because it is a part of our identity. In order to realize this desiderate there must be implemented a successful risk management strategy. This strategy refer both to protection and restoration. The cultural heritage is divided in two big categories - mobile and immobile objects, this is why the strategies differ totally. In this paper we analysed these strategies and proposed efficient solution in order to a better conservation of Romanian cultural heritage.

Keywords: *Risk Management, Protection, Value, Cultural Heritage*

12. INTERNATIONAL FRAMEWORK AGREEMENTS AND SEXUAL ORIENTATION DISCRIMINATION

Gerald Hunt, Ryerson University, Toronto, Canada

ABSTRACT

Many national labour movements have been engaged with inequality based on sexual orientation since the 1990s. This study assessed the level of engagement by the international labour movement. International Framework Agreements were analyzed to determine if sexual orientation was included in non-discrimination language. Sexual orientation is being referenced in twenty of the seventy one agreements reviewed. The inclusion of sexual orientation is recent, involves European-based multinationals, and five global unions. Further study is needed to determine the impact this development will have on workers around the world.

Keywords: *Global unions; international framework agreements; sexual orientation discrimination*

13. NATIONAL CULTURE Vs CORPORATE CULTURE: EMPLOYEE RECRUITMENT AND SELECTION PRACTICES OF MULTINATIONALS IN A DEVELOPING COUNTRY CONTEXT

Monowar Mahmood, Kazakhstan Institute of Management, Economics and Strategic Research (KIMEP), Almaty, Kazakhstan

ABSTRACT

Recruitment and selection practices of multinational subsidiaries (MNCS) assumed to be influenced by both the national culture of the host country and the corporate culture of the parent company. The present study critically assessed interaction and dominance of host country national culture vs. corporate culture of European MNCS in Bangladesh. A qualitative research strategy, i.e. case study method was used for the study. Data were collected through in-depth interviews, participation observation, collection of annual reports and unpublished company documents. The HRM practices of MNCs seem to be influenced by both the national culture of the host country and the corporate culture of the parent company. It revealed that corporate culture dominates in most of the cases in recruitment and selection practices of MNCS in Bangladesh. The influence of national political parties on organizational HRM practices also became significant and important factor in Bangladesh. MNCs operating in other Asian countries could get some insights from the study and develop their HRM practices accordingly.

Keywords: *National Culture, Corporate Culture, Developing Country, Political Influence on HRM practices*

14. THE PHILOSOPHY AND PRACTICE OF CHINESE PATERNALISTIC LEADERSHIP

Haina Zhang, PhD Candidate, University of Otago, New Zealand
 Graham Elkin, Associate Professor, University of Otago, New Zealand
 Malcolm H. Cone, Senior Lecturer, University of Otago, New Zealand
 André M. Everett, Associate Professor, University of Otago, New Zealand

ABSTRACT

Paternalistic leadership, as a Chinese indigenous leadership approach, has been studied extensively. However, the leadership literature lacks full understanding of the dynamic relations of power of its three component leadership styles—authoritarian, benevolent and moral leadership. This paper fills this theoretical gap in the literature by contributing to further developing paternalistic leadership theory. It offers insight into power relations and interactions of authoritarian, benevolent, and moral leadership in the paternalistic leadership model from a philosophical perspective. This research examined eight

Chinese organizations—both private-owned enterprises (POEs) and state-owned enterprises (SOEs), through qualitative research and case studies.

Keywords: authoritarian, benevolent, moral, and paternalistic leadership, Confucianism, Chinese organizations

15. LEVERAGING THE IB LEARNING EXPERIENCE WITH WEB CONFERENCING TOOLS: A MUST FOR VIRTUAL TEAMS

Sri Beldona, University of Dallas, Irving, Texas, USA
R. Greg Bell, University of Dallas, Irving, Texas, USA
Ruth C. May, University of Dallas, Irving, Texas, USA

ABSTRACT

Working in the virtual realm is no longer an option, but a competitive necessity in today's challenging business environment. International Business (IB) educators are uniquely positioned to provide students the necessary training and experience in the array of web-conferencing tools available today through IB simulation exercises. However, providing students with these skills requires that instructors understand the capabilities and features of the web-based conferencing platforms. This study provides an overview of the most popular web conferencing tools available today and the advantages of their use in IB simulation exercises.

Keywords: Simulations, Web Conferencing, Virtual Teams

16. APPLICATION OF GRAPH FOR IDENTIFYING THE KNOWLEDGE CENTERS IN ORGANIZATION

Reza Radfar, Islamic Azad University, UAE Campus
Ali Salim, Islamic Azad University, Science and Research Branch Tehran, Iran

ABSTRACT

Modern generation of organizations is called knowledge-based organizations which are considered on terms like knowledge-based economy as their foundation. In large scale companies knowledge sources are plenty but scattered. The most important property of a knowledge-based organization is its mutual knowledge interactions. These interactions can be mapped and analyzed as the input of the strategy formulation process. Identification of organizations key centers is possible by analyzing the strength of these interactions. The process of knowledge transfer among knowledge centers which results in innovation is very complex, and previous models do not have the required effectiveness in analyzing this concept. The innovation models which have not system approach couldn't discuss and analyze knowledge interactions between knowledge nodes caused by relations. Therefore recently, the use of systematic approaches for studying innovation has witnessed considerable growth. Various systematic approaches are extensively used for the mapping and explanation of interaction among those firms and organizations that create knowledge. In this paper graph theory used for identification of organization's knowledge networks.

Keywords: Graph Theory, Knowledge Center, Key Knowledge, Technology Center

17. TRUE AND FAIR VIEW – THE BATTLEFIELD FOR SUBJECTIVITY, OBJECTIVITY, FLEXIBILITY AND PROFESSIONAL JUDGMENT IN THE ACCOUNTING ARENA

Alina Beatrice Vladu*, Babes-Bolyai University, Cluj-Napoca, Romania
Dumitru Matis, Babes-Bolyai University, Cluj-Napoca, Romania
Ioan Popa, Babes-Bolyai University, Cluj-Napoca, Romania

ABSTRACT

Accounting statements seek to explain events in financial terms which are social in origin. It must provide objective information and avoid distorting the events or facts of the economic environment in order to elaborate a faithful image of those events or facts in an unequivocal financial terms. This demarche is extremely important having the fact that financial statements operate as signals to the users of this particular type of information, producing a response and therefore generating various actions based on decisions taken. This is the reason why accounting must communicate information which is objective in character. The construct of flexibility also is important to assess since too much flexibility can lead to less true and fair view based on a subjective professional judgment. The connections between objectivity, subjectivity, flexibility and professional judgment becomes obvious when it comes to their existence but so difficult to assess and measure the consequences of those particular connections. For an easier assessment of the above concepts we propose two frameworks.

Keywords: true and fair view, subjectivity, objectivity, flexibility, professional judgment

18. INTERNATIONALIZING THROUGH FRANCHISING – SINGAPORE'S GAMBITS IN THE GCC: MINING THE SILVER AROUND THE GOLD

Caroline Yeoh, Singapore Management University, Singapore
Josés Wong, Singapore Management University, Singapore

ABSTRACT

Singapore companies are well-known for their systemic and operational efficiencies as well as technological competencies, and the city state's renowned transparent governance adds extra credibility to their methods of business dealings, especially so for government-linked companies. This paper, as part of our series on this topic, looks at how Singapore-based companies attempt to expand beyond the region, and tests the efficacy of the 'Singapore system' exported to emerging economies. It is the first in this series which focuses on Singapore companies who have opened franchises in the Middle East. The research takes on a uniquely 'Arabian allure', as we present evidence from the gambits of Singapore's privately-owned companies setting up franchises in Kuwait and the United Arab Emirates. Our results show that the perceived advantages purported through these Singapore-styled initiatives remains uncertain; as well, we find that socio-political intricacies in the host environments continue to stymie efforts to import competencies and business practices.

Keywords: Franchising, Middle East

19. SELECTION AND IMPLEMENTATION OF ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM IN INDIAN OIL AND GAS FIRMS

Sudhir Yadav, Pandit Deendayal Petroleum University, Gandhinagar, India

ABSTRACT

Selection and implementation of an ERP system (ERPs) in an organization is an extremely complex process. However, following prescribed systematic processes from project initiation till closure helps the organization achieve the desired goals in more efficient way with respect to cost of implementation and turnaround time. The systematic implementation process ensures better Return on Investment (ROI). Increasing competition and strive for higher operational efficiency in oil and gas sector has prompted oil and gas firm's to streamline their operations through ERPs implementation. Based on the structured interview with executives of oil and gas firms, this paper identifies the steps followed to select and implement ERPs. The steps include need for ERPs, service provider selection for implementing ERPs, feasibility for implementation, process change management, cost-benefit analysis and challenges for implementation. The sample of the study includes firms across the oil and gas value chain and third party ERPs implementation evaluation firm associated with oil and gas firm. The study revealed that upstream, midstream and downstream organizations have implemented ERPs with different focus. Upstream organization's focus has been on procurement and logistics; midstream's focus on logistics and downstream's focus on logistics and inventory management. The paper further looks at views of executives on future of ERPs in oil and gas sector.

Keywords: *ERPs selection and implementation process, ERPs in oil and gas sector, future of ERPs in oil and gas sector*

20. NEW PRODUCT DEVELOPMENT: EFFECTIVELY UTILIZING GLOBAL ENGINEERING TEAMS

Marilyn Young, The University of Texas at Tyler, USA
Daniel J. Mitchell, The University of Texas at Tyler, USA
Thomas Crippen, The University of Texas at Tyler, USA
Sara McCaslin, The University of Texas at Tyler, USA

ABSTRACT

The globalization of the new product development workforce is a growing trend as companies search to improve their effectiveness. This paper studies three potential barriers (education level, communication, and cultural differences) encountered by engineers in a multinational company. Participants are from both team members and managers from U.S., China, and India. A comparison of base educational knowledge within the organization is found to be inconsequential. Inadequacies in product knowledge are expected and confirmed from employees based in India and China. Cultural differences among the design centers are categorized within an engineering context and explored to determine if a professional culture could transcend national cultures. How to improve new product development, cultural training, flexible hours, increased test units, empowerment, and mentoring are discussed.

Keywords: *International Teams, New Product Development, Teambuilding, Global Teams, International Management.*

21. DEVELOPING CAPABILITIES IN AN EGYPTIAN IT OUTSOURCING COMPANY

Samir M. Youssef, American University in Cairo, Egypt

ABSTRACT

Using both the resources-based and the dynamic capabilities approaches this paper assesses the experience of an Egyptian IT outsourcing company in building its own capabilities. The development of the areas of customer relations. Project management and human resources management were assessed .In all areas it was found that building up functional units, strengthening organizational processes and reconfiguring resources were done simultaneously. Even though the company strategy is defensive in nature the two approaches were found both relevant and complementary .Dissatisfaction of human resources could limit the dynamic capabilities of the company in the future

Keywords: IT outsourcing, resources, capabilities, human resources, strategy, Egypt
