

ABSTRACTS**1. ETHICAL JUDGMENT AND AUDIT QUALITY: EVIDENCE FROM CPAs IN THAILAND**

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ABSTRACT

Ethical judgment is a key driver in determining and explaining audit quality. It consists of moral equity, contractualism and relativism. Hence, the objective of this study is to examine the influences of ethical judgment on audit quality of certified public accountants (CPAs) in Thailand. In this study, 113 CPAs in Thailand are the sample of the study. For the results of this study, (1) moral equity is positively related with audit quality, (2) contractualism is positively associated with audit quality and (3) relativism is positively interacted with audit quality. Accordingly, moral equity, contractualism and relativism definitely have a significant positive effect on audit quality. Auditors with greater ethical judgment are likely to achieve more audit quality. Potential discussion is efficiently implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusions, suggestions and directions for future research are also highlighted.

Keywords: Ethical Judgment, Moral Equity, Contractualism, Relativism, Audit Quality, Certified Public Accountant (CPAs)

2. COMPARING THE SUPPLY CHAIN COST CHARACTERISTICS OF INVENTORY POLICIES USING SIMULATION

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ABSTRACT

Aim of this study is to analyze the cost characteristics of supply chain inventory policies functioning in a demand environment which is facing alternating high and low demand. The model supply chain consists of three members—Manufacturer, Distributor and Retailer. Three inventory policies are developed namely Moving Average Policy (MAP), Target Inventory Level Policy (TIL), and Complete Cooperation Policy (CCP). These policies are representative of situations where simple moving averages, sophisticated algorithms and cooperation in addition to sophisticated algorithms are used. Large set of problems are generated and using simulation results are analyzed to formulate deeper understating of supply chain cost characteristics. Results shows that inventory policies are robust and they remain effective even in the competitive markets.

Keywords: Inventory Policy, Supply Chain Cooperation, Heuristics, Simulation

3. ORGANIZATION COMMITMENT AND ORGANIZATION CITIZENSHIP BEHAVIOR: THE MODERATING ROLE OF WORKPLACE SPIRITUALITY

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ABSTRACT

The relationship between organization commitment and organization citizenship behavior has been frequently investigated in the literature. What has received less attention is the role that workplace spirituality plays in this relationship. This study examines the extent to which workplace spirituality moderates the relationship between affective commitment, continuance commitment and normative commitment on one hand, and organization citizenship behavior on the other hand in the context of Uganda. Data was collected from a systematic sample of staff at Uganda Christian University using psychometrically valid measures from published studies. Composite measures of the study variables were calculated, followed by standardization of the moderating variable. This analysis was followed by regression analysis to examine the extent to which workplace spirituality moderates the commitment-citizenship relationship. It has been established that affective commitment does not predict altruism, but normative and continuance commitment do. Further, a sense of community moderates the relationship between affective commitment and altruism.

Keywords: Workplace spirituality, organization commitment, organization citizenship behavior, Uganda, Africa

4. CREATING AN ETHICAL PROGRAM FOR A CORPORATE HOSPITAL

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ABSTRACT

During the past few years, the importance of having an ethical program in health care organizations has become widely established. There are a number of reasons why such a program is more relevant to corporate hospitals today. Such a program needs to be well thought out and should have a buy-in from all the stakeholders. There should be a well defined implementation plan. This should be followed a regular audit and training to the employees. This paper discusses the approach for creating an ethical program for corporate hospitals.

Keywords: Ethical Program; Corporate Hospital; Health Care Organizations; Audit and Compliance

5. CRITICAL EXAMINE FROM A PHILOSOPHY OF SCIENCE PERSPECTIVE AN AGENCY THEORY LITERATURE: TOTAL BOARD REMUNERATION AND COMPANY PERFORMANCE

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ABSTRACT

The objective of this paper is to enquire whether, in the face of evidence realized from recent Agency Theory studies, it is still possible to delineate clearly between management remuneration and firm performance, to refute the claims of the management philosophers who would reduce all management knowledge and activities to the level of mere link between pay and performance. The paper reviews the relevant literature, in terms of subject and time, and presents a philosophical critical analysis of the concept of pay and

performance which emphasizes the conventional forms of knowledge and traditional pedagogical methods. The concluding remarks of the paper include in its reflection certain criteria, besides an awareness of the process of learning and existing norms as well as an ability to make critical judgments.

Keywords: Business Philosophy, Critical Analysis, Agency Theory, Management Remuneration, Company Performance

6. THE MULTIDIMENSIONALITY OF WORKPLACE GOSSIP (A STUDY ON THE PERCEPTIONS OF EMPLOYEES ABOUT GOSSIP)

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ABSTRACT

Workplace gossip describes informal and unconstrained talk in an organization among a few individuals about people of that organization who are not present. Although the nature and implications of gossip have been investigated from a number of different angles, seldom has it been studied in the context of the workplace. The purpose of this work is to present the main findings from a survey on various aspects of employees' perceptions about gossip, which was conducted between January and June 2011 in Turkey. In brief, the findings have revealed that there are four dimensions in the perceptions of the employees about gossip: (1) morality, (2) friendship, (3) hostility and (4) seeking information. Secondly, the morality factor has been found to be a significant predictor of avoiding gossip in the workplace. The results have concluded that the female respondents are more prone to engage in gossip than men.

Keywords: gossip, multidimensionality, morality, employees, Turkey

7. THE CRISIS OF TOURISM SECTOR AFTER THE 25TH JANUARY EGYPTIAN REVOLUTION: CASE STUDY 'TRAVELINE EGYPT'

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ABSTRACT

The dawn of the 25th January Revolution 2011 aroused to put Egypt into turmoil of both political and economic unrest. As the dictatorship ended and the rise of democracy started, Egypt realized and woke up to find the biggest tourism problem, one of the main pillars of its economic growth falling down with a steep slope. The importance of this study arises from its contribution at both the academic and practical levels as it tends to reflect the importance of tourism sector for the growth and the sustainability of the economic development of Egypt, adding to the fact that most Egyptians make their living either directly or indirectly from tourism sector. This study tends to reflect the challenges that face the Egyptian government and the Egyptian tourism organizations because of this crisis after the 25th January Revolution 2011. On the academic level, the importance of this study arises from the fact that there are few studies within the Egyptian context that highlighted the crisis of the tourism sector after the revolution. On the practical level, this study tends to shed the light on the problems facing the tourism sector in Egypt and to advocate the strategies that can overcome the challenges of this crisis, as applied on one of the renowned tourism organizations in the country: Traveline Egypt. The Case Study represents the crisis status of the organization Traveline Egypt after the 25th January Revolution 2011 as an established travel agency, taking pride in a combined experience in travel and tourism. This case study tends to highlight the indicators and the challenges of the tourism sector crisis in Egypt, as well as the advocated strategies to overcome it.

Keywords: Tourism Sector, Egypt 25th January Revolution 2011, Tourism Sector Strategies, Tourism Sector Challenges, Economic Development, Egyptian Cruise Line Business

8. THE MUSIC MUSEUM: AN INNOVATIVE INTERDISCIPLINARY BUSINESS COURSE

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ABSTRACT

California State University Channel Islands (CI) has developed a series of upper-division, general education courses that link business disciplines to other academic disciplines through partnerships with regional social institutions. The most recent of these courses is entitled "The Music Museum" and was first offered in Fall 2011 in partnership with the GRAMMY Museum in Los Angeles, California. The class proved valuable to CI business students and to the professionals employed at the GRAMMY Museum. The model for this course could be used to develop courses across the country with other music museums, with other types of museums, and with other social institutions.

9. SOUTH AFRICA (SA): LEVERAGING SA'S VALUE PROPOSITION

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ABSTRACT

South Africa's scenic beauty, magnificent outdoors, sunny climate, breathtaking scenery, cultural diversity, acres of golf courses, and reputation for delivering value for money have made it one of the world's fastest growing destinations for leisure and business travelers. But South Africa offers more than just scenic beauty and golf courses. It is increasingly becoming one of the most favored destinations of manufacturers of heavy equipment and machinery as well as those looking to leverage their abilities to develop software and technological capabilities. In this article the author proposes South Africa has a strong value proposition but this emerging economy has a dismal record when it comes to attracting Foreign Direct Investment (FDI). Since FDI is absolutely necessary for any emerging country market to continue on its path of economic growth and prosperity, the country must develop policies and strategies to attract FDI.

Keywords: *Foreign Direct Investment, Tariff Structure, Non-Tariff Barriers, Intellectual Property Protection, Emerging Markets*

**10. MANAGEMENT ACCOUNTING QUALITY AND FIRM SUCCESS:
EVIDENCE FROM BUILDING MATERIALS BUSINESS IN THAILAND**

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ABSTRACT

The main purpose of this research is to investigate management accounting quality and firm success via management accounting information efficiency, executive decision supported and operational performance. Data are collected from 86 accounting managers of the building materials business in Thailand. OLS regression is used for data analysis. Overall, the results indicate that management accounting quality and firm success of building materials business in Thailand via contingency theory is implied to describe the model. Moreover, evidence provides clear support for the continuous managerial process improvement that has positive influences on management accounting report efficiency, executive decision and operation performance. Especially, that management information reported efficiency has an influence on executive decision supported and operational performance.

Keywords: *Management Accounting Quality, Firm Success, Management Accounting Information Efficiency, Executive Decision Supported, and Firm Success*

**11. CASUAL MODEL: THE EFFECTS OF TEAM COMPETENCY AND TEAM PRODUCTIVITY ON
TEAM PERFORMANCE OF THAI BANK ACQUIRED BY FOREIGN BANK IN THAILAND**

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ABSTRACT

The purpose of this research study is to examine the effects of team competency and team productivity on team performance in Thai bank acquired by foreign bank. An interaction effect of team competency and team intervention on team performance was also examined. This research relies on the perceptions of team members working in an acquired (local) Thai bank. These team members include management staffs and employees of target local bank. Conceptual framework was developed based upon existing literatures. Critical variables of the study include team competency, team intervention, team productivity, and team performance. Five hypotheses were developed based on the conceptual framework of the study. Questionnaire was used as research instrument to collect the data. Two-hundred and fifty two questionnaires were completed. Questionnaires were distributed to team members of the target bank by mail survey. Structural equation modeling (SEM) was performed to examine the effects of factors affecting team performance. All research hypotheses are supported, except one. However, an important lesson was learned from the rejection of the one hypothesis. Conclusion, contributions, limitations, and future research are also presented.

Keywords: *Casual model, SEM, team competency, team intervention, team productivity, and team performance, Thai bank*

**12. EMPIRICAL STUDY ON THE COUNTRY-SPECIFIC RELATIONSHIP BETWEEN
INTEREST RATE AND CONSUMER SENTIMENT**

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ABSTRACT

Weak consumption is claimed as one of the main factors that make China's economic growth imbalanced and unsustainable. Boosting the consumer consumption and confidence is a top priority in the Chinese

government's 12th five-year economic plan. This paper studies the determinants of Chinese consumers' sentiment measured by Chinese consumer confidence index (CCI). CCI plays a positive and significant role in determining the consumption behavior. This paper uses the Consumer Confidence Index (CCI) data from January, 1999 to June, 2011 to show the Consumer Price Index (CPI) is negatively related to CCI in China. The interest rate, the exports of goods for China and the seasonal effect of Chinese Lunar New Year are positively related to China's CCI. The positive relation between interest rate and CCI we document in this paper has a strong policy implication to Chinese government, which attempts to strengthen consumption from the private sector to maintain its long-term economic success. Our results imply that an increase in social safety networks, such as in health care, education and retirement pension, may help lower household saving and boost domestic consumption.

Keywords: *Consumer Confidence Index (CCI), Consumer Price Index (CPI), Interest Rate*
