ABSTRACTS

1. AUDIT GOVERNANCE AND SUSTAINABLE AUDIT SUCCESS: AN EMPIRICAL INVESTIGATION OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND

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ABSTRACT

This study aims at investigating the impacts of audit governance on sustainable audit success through audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation. Audit governance consists of accounting regulation concern, audit practice transparency focus, audit value awareness, professional morality orientation, and stakeholder benefit commitment. Hence, 186 information auditors in Thailand were chosen as the sample of the study. The results indicate that accounting regulation concern, audit value awareness and stakeholder benefit commitment have significant positive influence on audit practice effectiveness, audit failure reduction, and stakeholder reliability. Inversely, audit practice transparency focus, and stakeholder benefit commitment have no influence on audit practice effectiveness, audit failure reduction, and stakeholder reliability. Likewise, audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation act as mediators of the aforementioned relationships. Moreover, professional mindset and audit market competition act as the antecedents of five dimension of audit governance, while audit experience is the antecedent only of audit value awareness. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions, and directions for future research are highlighted.

Keywords: audit governance, sustainable audit success, audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation, auditor-client relationship, professional learning audit experience, professional mindset, and audit market competition.

2. MARKETING KNOWLEDGE INTEGRATION AND MARKETING PERFORMANCE: SOFTWARE BUSINESSES IN THAILAND

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ABSTRACT

Marketing knowledge integration has been regarded as one of the key mechanisms that dominate firm performance. Based on the knowledge-based view (KBV) and resources advantage theory, the objective of this study is to examine the relationship between marketing knowledge integration and its consequences; marketing practice efficiency, marketing innovation, marketing information advantage, and marketing performance also explore the moderating effects of market turbulence and technology turbulence. The results were derived from a survey of 101 software firms in Thailand which provided interesting points of marketing knowledge integration not directly associated with marketing performance. The hypothesized relationships among the variables are examined by using ordinary least square (OLS) regression analysis. The results suggest that some dimensions of marketing knowledge integration are positively related to marketing practice efficiency, marketing innovation, marketing information advantage, which are the mediators between knowledge integration and marketing performance. Market turbulence and technology turbulence show that moderate effect of marketing turbulence on marketing experience and market intelligent learning. Moreover, theoretical and managerial contributions, the conclusion, and suggestions for future research are also discussed.

Keywords: Marketing Knowledge, Customer Learning, Technology Diversity, New Product Development, Corporate Practice Efficiency, Marketing Innovation, Marketing Information Advantage, Firm Performance
3. STRATEGIC MARKETING FLEXIBILITY AND MARKETING PERFORMANCE: AN EMPIRICAL INVESTIGATION OF BEVERAGE BUSINESSES IN THAILAND

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ABSTRACT

This study investigates the relationships among four dimensions of strategic marketing flexibility (customer needs fulfillment, marketing effectiveness, marketing positioning advantage and marketing performance) by using marketing knowledge diversity as a moderator. Also, change vision, marketing adaptation orientation, marketing renewal focus, and market heterogeneity are investigated as antecedents of strategic marketing flexibility in the context of beverage businesses in Thailand. The four dimensions of strategic marketing flexibility consist of customer needs diversity focus, dynamic change learning, flexible resource availability, and elastic marketing coordination. Eighty-one beverage businesses in Thailand are used as samples that are the collected data from mail survey questionnaires. The result indicates that two of four dimensions of strategic marketing flexibility, dynamic change learning and flexible resource availability, have a positive influence on both customer needs fulfillment and marketing effectiveness. Only flexible resource availability has a positive effect on marketing positioning advantages that consequently influences marketing performance. In addition, market adaptation orientation has a full positive influence on four dimensions of strategic marketing flexibility; whereas change vision, marketing renewal focus, and market heterogeneity have different a partial effect on these dimensions. However, there is no moderating effect of marketing knowledge diversity on the relationships between its antecedents and four dimensions of strategic flexibility. Theoretical and managerial contributions are suggested in the direction for future research.

Keywords: Strategic Marketing Flexibility, Customer Need Fulfillment, Marketing Effectiveness, Marketing Position Advantage, Marketing Performance, Change Vision, Marketing Adaptation Orientation, Marketing Renewal Focus, Market Heterogeneity

4. STRATEGIC MARKETING OUTSOURCING OF TOURISM BUSINESSES IN THAILAND: THE MODERATING ROLE OF RELATIONAL MARKETING CAPABILITY

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ABSTRACT

Marketing outsourcing has been viewed as a key strategy of a firm to increase marketing performance by using an external professional supplier as a partner. In the existent literature, the relationship between strategic marketing outsourcing and performance remains a problem. Hence, the purpose of this paper is to propose the conceptual model and examine the relationships between determinants of strategic marketing outsourcing and marketing performance by supplementing the moderating effect of relational marketing capability. The study was conducted by using a postal questionnaire sent to tourism businesses in Thailand. Those questionnaires asked marketing executives to be the key informants. The results indicate that focusing on collaboration with other partners is related to mainly customer orientations, which are customer value increase and customer response effectiveness, as well as marketing practice efficiency. These also lead to greater marketing performance. With relational marketing capability as a moderator, it influences importantly about whether to choose strategic marketing outsourcing or not.

Keywords: Strategic Marketing Outsourcing, Joint Business Operation Focus, External Resource Utility, Long-Term Commitment Orientation, Marketing Cost Reduction, Marketing Practice Efficiency, Customer Value Increase, Customer Response Effectiveness, Firm Performance, Proactive Vision, Marketing Experience, Resource Limitation, Marketing Dynamism, Relational Marketing Capability
5. STRATEGIC RELATIONSHIP MARKETING LEADS TO THE SUCCESS OF INSURANCE BUSINESSES IN THAILAND

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ABSTRACT

Recently, the importance of long-term relationships with customers is realized, especially by business firms such as insurance companies. The objective of this paper is to examine the relationships among strategic relationship marketing and its antecedents and consequences. By data collected from the insurance businesses in Thailand, the impact of the four relationship marketing strategies on the outcomes including brand trust, customer commitment, market reliability, and market success are investigated. The relationships among the strategic relationship marketing dimensions and the antecedents, namely, market driving vision, partnership mindset, collaboration experience, environmental changes, and market knowledge, are also examined. The results indicate that the fundamental aspects of market success of insurance businesses in Thailand are customer commitment and market reliability. The findings also show that personalization and communication are two key strategies that can lead insurance firms to market success. In addition, the market driving vision of managers is found to be a key factor that can enhance the implementation of strategic relationship marketing. Finally, the contributions and suggestions for future research as well as conclusion are presented.

Keywords: Strategic Relationship Marketing, Marketing Strategy, Preferential Treatment, Communication, Rewarding Program, Personalization, Brand Trust, Customer Commitment, Market Reliability, Market Success, Market Driving Vision, Partnership Mindset, Collaboration Experience, Market Knowledge, Environmental Changes, Insurance Business

6. MANAGEMENT ACCOUNTING AND CONTROL IN INNOVATIVE SETTINGS – A HELP OR HANDICAP?

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ABSTRACT

Research examining management accounting and control systems (MACS) and innovativeness is growing. Traditionally MACS have been considered to hinder innovation activities because they would eliminate freedom and flexibility innovations require. Recent studies however suggest that also a positive relation can be assumed and therefore MACS promote innovativeness. This paper presents a systematic literature review regarding MACS and innovation and investigates (1) if management accounting and control systems may help or hinder innovation output, (2) if these systems influence innovation performance and (3) by what factors this relation is moderated.

Keywords: Management Accounting; Management Control; Innovation; Literature Review

7. MARKETING RESOURCE RICHNESS AND MARKETING SURVIVAL OF AUTO PARTS BUSINESSES IN THAILAND

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ABSTRACT

This study aims to evaluate the capability of firms that implement marketing resources into resource allocation effectiveness. Marketing resource richness consists of customer- linking capability, market innovation capability, human resources asset and reputation assets. In addition, this also investigates the relationship between its antecedents and consequences by using competitive learning as a moderator. The results were derived from a survey of 136 auto parts firms in Thailand. The results
show that human resources asset, market innovation capability, customer-linking capability, and reputation asset have an important positive effect on marketing survival. In addition, market experience, market munificence, market vision, and employee knowledge positively relate to marketing resource richness. However, competitive learning has no effect on the relationship between market resource richness and its antecedents. Theoretical and managerial contributions are provided. A conclusion, suggestions, and directions for future research are also highlighted.

Keywords: Marketing Resource Richness, Product Innovation Diversity, Customer Value Creation, Marketing Risk Reduction, Best Marketing Practice, Market Vision, Employee Knowledge, Marketing Experience, Market Munificence, Competitive Learning, Marketing Survival

8. STUDY TOUR OBJECTIVE: EXPERIENTIAL LEARNING IN DEVELOPING ENTRY LEVEL INTERNATIONAL BUSINESS PEOPLE

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ABSTRACT

One of the objectives of an international business school program should be to aid in the development of students into entry level international business people. Whether the student embarks on an international career immediately upon graduation, mid-career, or not at all; the global marketplace will place value on the employee who can understand and successfully navigate the international business environment. Coursework in international business topics does not fully prepare the student to be able to conduct international business. Experiential learning is very important in international business studies because few students have been exposed to international concepts outside of the classroom. Experiential learning in the form of an international internship would be invaluable, however it is difficult to secure because it is much harder for a student to add value to an organization in another country where the language, culture and customs are unfamiliar. Furthermore, organizations are hesitant to commit resources to what could prove to be a “paid vacation” for the intern. Hence opportunities for actual international work experience are very limited. Recognizing the need for experiential learning in international business programs, many schools therefore recommend an international study tour to round out the students’ education and fill in the cultural gaps that are difficult if not impossible to obtain in the classroom but nonetheless necessary to develop the students into entry level international business people.

Keywords: Study Tours, Experiential Learning, International Business, entry level international business people

9. THE EFFECT OF CUSTOMER SATISFACTION, SWITCHING COSTS, INTERPERSONAL BONDS TOWARDS SERVICE LOYALTY OF CUSTOMER IN THAI AIRLINES INDUSTRY

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ABSTRACT

The purpose of this study is to examine the relationship between satisfaction, switching costs, and Interpersonal bonds toward service loyalty of customer in Thai airline industry. Moreover, it includes extending our knowledge about service loyalty to an airline company and factors that lead to its development. The focus of the study is on developing a model of service loyalty, based upon both qualitative research and a review of the literature that may subsequently be used in managerial actions and follow-up studies of loyalty. In this study, the relationship between customer satisfaction and service loyalty of customer, the relationship between switching costs and service loyalty of customer, and the relationship between interpersonal bonds and service loyalty of customer are investigated. The target to be chosen as the respondents of this research is passengers who are using airlines as transportation means to their destinations both domestic and international in
10. THE INFLUENCE OF JOB INSECURITY ON TASK AND CONTEXTUAL PERFORMANCE: THE MEDIATIONAL ROLE OF OVERALL JOB ATTITUDE

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ABSTRACT

Job insecurity, that is the perceived threat of losing the current job, has become an increasing concern for organizations in the last decade mainly due to uncertain economic conditions and global competition. In this study, we intend to examine in particular the mechanisms through which job insecurity affects work performance, a criterion of central interest to management scholars. Drawing on the compatibility principle in attitude theory, we proposed that overall job attitude (job satisfaction and affective commitment) predicts behavioural criteria in response to job insecurity. In particular, relying on social exchange theory and rational choice theory two predictions were compared: job insecurity can be an harmful stressor with negative strain reactions (behavioural withdrawal, low performance) or a challenge stressor that motivates employees to engage actively in actions coping with the threat (higher performance). A sample of 570 Italian employees were used to test the hypotheses derived from our framework. Results from structural equations provided support for the social exchange model, showing the negative influence of job insecurity (as hindrance stressor) on task and contextual performance, i.e., in-role and extra-role behaviours.

Keywords: Job Insecurity; Task and Contextual Performance; Overall Job Attitude; Social Exchange Theory; Rational Choice Theory; Hindrance Stressor-Challenge Stressor Framework.

11. THE SERVICE QUALITY OF CUSTOMER SERVICE REPRESENTATIVES IN BANKS

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ABSTRACT

Service quality is as important for those who provide the service, as it is for those who enjoy it. SERVQUAL is an instrument used to measure service quality. The instrument has been adapted to measure service quality in a variety of settings, including banking. Instruments, designed from scratch, have also been used to measure the service quality of banks. To the best of the authors’ knowledge no studies on the service quality of customer service representatives (CSRs) in banks have been reported in the literature. The aim of the authors’ research is to explore the dimensions of service quality of CSRs in banks and which dimensions have the strongest relationship to customers’ overall assessment of CSR’s perceived service quality. The research is quantitative and done among customers of the Icelandic banks. A convenience sample was used. The results of a factor analysis show that the service quality of CSRs in banks has two dimensions, personal skills and service environment of which personal skills are more important.

Keywords: Service Quality; Service Quality Dimensions; Customer Service Representatives; Banks
12. FACTORS INFLUENCING INTERNATIONAL JOINT VENTURE PERFORMANCE IN THAILAND

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ABSTRACT

This paper is an original attempt to examine factors that influence IJV performance in the Southeast Asian country of Thailand, more generally, to explore the vitally important IJV performance determinants. The geographical and economic context of the study is unique in the literature, therefore it contributes new findings in an under-researched area.

The findings of this study show that, for Thailand, there are positive correlations between IJV performance, IJV satisfaction and the following factors (in order of priority): the commitment within the IJV, organisational learning, the commitment of the parent companies, similarity of organisational culture, and IJV age. Again, when compared with outcomes in the literature, it can be seen that the significant relationships of these factors with IJV performance agree with some previous studies but contradict others. There is a need to continue the study of IJV performance determinants in the context of other developing countries, especially in the Southeast Asian region, to illuminate the reasons for the differences in the significant correlations of these factors with IJV performance.

Keywords: Thailand; international joint ventures; IJV performance determinants; factors affecting IJV performance

13. EFFECTS OF SALES PROMOTION TYPE ON CONSUMER EVALUATIONS

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ABSTRACT

This study presents the results of an experiment that assessed the type of sales promotion (premium vs. price-off) on consumer evaluations. It extends previous findings that provided mixed signals for the precise effects of sales promotion options as brand-building strategies. Different sales promotions types may or may not be beneficial in creating a positive impression (evaluation) in consumers’ minds. The results of this study clearly indicate that not all sales promotion strategies are created equal. Premium-based promotions (i.e., a gift associated with a purchase) generate significantly higher evaluations vs. ones based on price-offs (i.e., a price reduction on a store shelf) of the same exact promoted product. Future research should expand the examination of additional types of promotion (i.e., coupons, rebates, and sweepstakes), while incorporating the quality of the product and company reputation into the evaluation process and enhancement of brand equity.

Key words: Sales promotions, consumer evaluations, ANOVA, involvement, brand equity.

14. JOB SATISFACTION AND MOTIVATION EFFECT ON ORGANIZATIONAL COMMITMENT: A COMPARATIVE STUDY OF HOSPITALS, BURIRAM PROVINCE, THAILAND

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ABSTRACT

This study attempts to integrate the key component of organizational commitment. The objective of this study is to investigate the impact of job satisfaction, motivation, organizational citizenship behavior are positively impact on organizational commitment. Moreover, job safety is the moderate between job satisfaction, motivation and organizational citizenship behavior. Data are collected from the staffs who are working at two hospitals. Overall, the results indicate that the job satisfaction and the motivation, organizational citizenship behavior are the significant effect on the organizational commitment. However, the role of job security is perceived moderate in this study. Theoretical and
managerial contributions are explicitly provided. The results are useful to the managers for management. Conclusion, suggestions and directions of the future research are recommended.

**Keywords:** Job Satisfaction; Motivation; Organizational Citizenship Behavior; Job safety; Organizational Commitment