ABSTRACTS

1. THE IMPACTS OF STRATEGIC BUDGETARY PARTICIPATION ON SUSTAINABLE PERFORMANCE OF THAI COMPANIES

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ABSTRACT

This research examines the influence of strategic budgetary participation on sustainable performance development via operation-efficiency and corporate advantage. Business competitive environment is a moderator, in the context of Thailand Board of Investment Promoted Companies. A review of related literature accompanied continuous fielded research; this research identifies strategic budgetary participation, operation-efficiency, and corporate advantage significant to successful sustainable performance. Data were collected by questionnaire survey addressed to the accounting directors who involve in making budgetary decisions from 156 building material industry firms in Thailand Board of Investment Promoted Companies. Data were analyzed using statistic regression analysis. All hypotheses are supported. The overall results indicate that strong relationships have a positive impact on sustainable performance, and the interaction is significant when we use business competitive environment as moderators. Contributions and suggestions are provided for future research.

Keywords: Strategic budgetary participation; Quality participation; Information sharing; willing to perform; Operation-efficiency; Corporate advantage; Sustainable performance; Business competitive environment

2. DETERRIATION OF 401(K) PERFORMANCE: THE NEXT CLASS ACTION BATTLEFIELD

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ABSTRACT

The overwhelming trend over the last decade has been for companies to close their defined benefit plans and convert them to a defined contribution plan. This effectively transfers the total market risk for the amount of funds available at retirement from the employer to the individual employee. Recent court decisions have held that there may be liability in so doing. This paper explores this arena, looking at the lack of professional advice available to mitigate the risk and the effect of those court decisions in paving the way for class action lawsuits against both the provider of the 401(k) plans as well as the employers.

Keywords: Class Action, 401(k), Performance

3. TEAM WORKING EFFECTIVENESS: A LONGITUDINAL AND EXPERIMENTAL ANALYSIS WITH UNIVERSITY STUDENTS

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ABSTRACT

The aim of our research is to evaluate longitudinally the internal characteristics of groups that facilitate group learning and, finally, the accumulation of knowledge using the theoretical basis of team mental
models. To reach this objective, we conducted an experiment with 167 students from the school of Business Administration in a Spanish University during the academic course 2004-2005. This experiment consisted in a business game where students have to make decisions in groups (44 groups). Those decisions are related to the main areas of the company —production, logistics, investment and funding, marketing and human resources— In order to make real the experiment, we use a software developed by Thompson and Stappenbeck (1999) named Business Strategy Game 6.0. The results show that groups acting as team mental models suggest, achieve better learning than the rest. In particular, the transactive memory, information sharing and group learning theory explain the best ways to perform as a group. However, we obtain results contrary to the cognitive consensus postulates. Groups having a leader and making decisions individually get a better learning.

**Keywords:** Team Working, Team Learning, Mental Models, Team Knowledge, Team Performance, Experimental Analysis

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4. BUILDING INNOVATIVE CREATION EFFICIENCY OF FURNITURE BUSINESS IN THAILAND: AND EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES

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**ABSTRACT**

The objective of this research is to investigate the influence of innovative creation efficiency on corporate performance through the effective customer response and competent competitive advantage. Flexibility mindset operation, business entrepreneurial involvement and organization knowledge transfer are hypothesized to become the antecedents of innovative creation efficiency. Also, contingency approach proposes the environmental dynamism, corporate information support and managerial collaboration as the moderator. The model testing is using the data collected from 129 furniture business firms in Thailand. The result reveals that innovative creation efficiency has a positive association with all consequences and flexibility mindset operation, business entrepreneurial involvement and organization knowledge transfer are significantly related to innovative creation efficiency. For moderating effects, only environmental dynamism has some significant in the relationship. Contributions and suggestions are provided for future research.

**Keywords:** Innovative Creation Efficiency; Product Establishment; Managerial Technical Proficiency; Marketing Intellectual; Effective Customer Response; Competent Competitive Advantage; Environmental Dynamism; Corporate Performance; Flexibility Mindset Operation; Business Entrepreneurial Involvement; Organization Knowledge Transfer; Corporate Information Support; Managerial Collaboration

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5. APPLICATIONS OF TECHNOLOGY ADOPTION LIFE CYCLE IN PERSONAL COMPUTER INDUSTRY

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**ABSTRACT**

Technology applications has been a major factor in sustaining the Personal Computer (PC) industry life cycle as vendors introduce new products which replace, supersede, or compete with the maturing desktop PC. Hence, adoption of certain aspects that drive the technology makes for even a better competitive advantage in the PC industry. This paper will consider miniaturized computer systems,
notebooks and netbooks, as one of those technology applications that are currently driving the PC industry. The miniaturized sector of the PC industry has evolved from a niche market to become a major product line for many established and new PC manufacturing companies. Some of the benefits realized from adopting this new trend in the computer industry are manifested in increased sales in a declining American as well as worldwide PC market. Market sales statistics of the industry indicate such shift in consumer preference as well as available support technologies provided by internet communication medium, wireless access, and mobile software applications.

**Keywords:** computer industry, PC market, internet communication medium, wireless access, mobile software applications

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6. **SUSTAINABLE DEVELOPMENT AND ENVIRONMENT: SOME GLOBAL ISSUES**

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**ABSTRACT**

The analysis shows that the broader issues such as global warming, biodiversity and ozone layer depletion have dominated global protocols. It has emphasized that an increase in average global temperature would induce a number of natural changes with significant effects on population. Depletion of the ozone layer has also been a source of anxiety as it results in ultra-violet light penetrating the atmosphere. This could have devastating affects on humans, animals and the natural environment. There is a need to examine the ways in which developed and developing economies perceive environmental pollution. Thus, a pragmatic environmental policy should emphasize preventive measures instead of relying on curative approaches. A “paradigm shift” is called for to ensure a healthy environment for the well-being of present and future generations. We must have the wisdom and sense of responsibility so that a cleaner and “safer Earth Planet” is handed over to the future generation and the pollution free environment is shared by all nations with equal share of resources available on this planet earth.

**Keywords:** Development, Environment, Growth, Global

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7. **ANTECEDENTS AND CONSEQUENCES OF ORGANIZATIONAL LEARNING INNOVATION ON FIRM PERFORMANCE IN THAILAND**

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**ABSTRACT**

This study examines the relationships among organizational learning innovation, managerial capability, dynamic strategy improvement, human resource value creation, and firm performance. These relationships have technological turbulence and market turbulence as a moderator. While transformational Leadership, corporate experience diversity and market competitive pressure are antecedents of organizational learning innovation, enhancing organizational learning innovation. The data was collected by survey questionnaires of Thai manufacturing by utilizing the resource-based view (RBV) and dynamic capabilities explaining conceptual framework. The results reveal transformational leadership and market competitive pressure are significantly relating to organizational learning innovation. The consequences of organizational learning innovation: the managerial capability, dynamic strategy improvement, and human resource value creation as a significantly. However, only managerial capability and dynamic strategy improvement have significant relationship to performance while the human resource value creation was not supported, as well as the moderator effect between managerial
capabilities; dynamic strategy improvement, human resource value creation, and performance were not supported. Contributions and suggestions are also provided for further research.

**Keywords:** Organizational learning innovation, Transformational Leadership, Corporate experience diversity, Market competitive pressure, Managerial capability, Dynamic strategy improvement, Human resource value creation, Technology turbulence, Market turbulence

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### 8. STRATEGIC APPROACHES TO EFFICIENT VIRTUAL TEAM FORMATION

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**ABSTRACT**

I integrate theories on time-driven decision-making and stages of group formation to propose a model for the efficient formation of virtual teams. Efficient virtual team formation is conceptualized as the minimal expenditure of leader time, energy, and thought associated with connecting competent members capable of interdependent performance. Traditional research on group formation (Tuckman, 1965) suggests that members first join the group through either assignment or volunteerism. After which, they participate in defining the team's purpose, structure and leadership. This research determines that formation occurs in three stages: designation, acquisition, and connection. Knowledge, skill, and ability (KSA) important to the completion of interdependent objectives are identified during designation. Here virtual team leaders and their members identify KSA and candidates with the appropriate mix of expertise to complete interdependent performance objectives. The next stage, acquisition, represents the virtual team's development and implementation of strategies needed to commandeer candidate commitment. Finally, during the connection stage, members connect to the team's purpose, structure, and participative leadership style. These stages when evaluated in accordance with Vroom & Jago's (1988) time-driven decision-making model create new knowledge regarding strategic approaches to the efficient formation of virtual teams. The model posits that an evaluation of leader expertise, member commit, and team readiness in accordance with theory on time-driven decision making will highlight the necessary leader participative style (i.e., deciding, individual consulting, group consulting, facilitating, or delegating) thereby enabling efficiency at each stage of the virtual team formation process.

**Keywords:** Virtual Teams, Formation, Leadership, and Efficiency

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### 9. STRATEGIC INFORMATION SYSTEM FOR THE 21ST CENTURY

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**ABSTRACT**

The business world is not limited to selling and buying, or bounded by a geographical area in the 21st century. The Information explosion and computer technology have fundamentally influenced societal expectations, global perspectives, and the way in which manufacturers and corporations conduct their day-to-day business. The analysis of business and social trends in the use of technology, challenges of businesses in the 21st century, the computer influence on business and globalization all shows a continued trend in innovation and competition. This paper discusses the essentials of business for sustainability through Information Technology.

**Keywords:** Strategic Information System, Globalization, Business Efficiency
10. HUMAN RESOURCE ACCOUNTING EFFECTIVENESS AND BUSINESS SUCCESS OF THAI MANUFACTURING FIRMS: MEDIATING INFLUENCES OF EMPLOYEE ENGAGEMENT AND ORGANIZATIONAL COMMITMENT

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ABSTRACT

This article is about the effect of human resource accounting effectiveness on business success. The study examines the relationships among human resource accounting effectiveness, employee engagement and organizational commitment which also taken as mediator, whereas organizational culture and climate are taken as moderator, and business success is taken as dependent variable. The results indicate that HRA information richness, increased HR value awareness, efficiently HR risk management, and effective HR auditing have positive influences on employee engagement and organizational commitment under organizational culture. At the same time, employee engagement and organizational commitment are related to business success without organizational climate as moderator. We have examined the relationships between human resource accounting effectiveness and business success. This research shows the impact of human resource accounting effectiveness is also directly related on business success. Finally, contributions and suggestions are also provided for further research.

Keywords: HRA information richness; Increased HR value awareness; Efficiently HR risk management; Effective HR auditing; employee engagement; organizational commitment

11. CREATING A CONSTRUCT OF SOCIAL TENSIONS: THE CENTRAL DUALITY IN COMPLEX ADAPTIVE SYSTEMS

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ABSTRACT

Organizations are complex adaptive tensions systems. The tensions within these systems represent the energy source that drives agents to achieve the requisite variety necessary to adapt, coevolve and survive. As such, most organizational theories provide explanations as to why tension emerge and how they can be harnessed in order to realize that agent's and the system's objectives. However, despite the ubiquitous and prominent role of tension in organizational dialogue, tension has never emerged as an independent construct in the literature and, as such, the concept of tension is poorly understood. The literature has not provided answered to simple questions such as: What is tension? What kinds of tensions are there? What are their attributes? Where does tension come from? Where does it go? This paper provides a theoretical framework built from a synthesis of complexity, sensemaking, and structuration theory to create a construct of tensions and to describe social tensions at three levels of abstractions: tension practices, tension configurations, and tension mechanics.

Keywords: social tensions, organizational dialogue