ABSTRACTS

1. MANAGEMENT ACCOUNTING TRANSPARENCY AND BEST DECISION MAKING: EVIDENCE FROM SOFTWARE BUSINESSES IN THAILAND

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ABSTRACT
This study examines the impacts of four dimensions of management accounting transparency on best decision-making through the mediating influence of information advantage. Furthermore, the four factors as antecedents, namely, top management support, learning culture, governance awareness, and management information system efficiency have moderating effects on ethical orientation. Here, software businesses in Thailand were chosen as the sample of the study. The results show that some dimensions of management accounting transparency have a significant effect on information advantage and best decision-making. Likewise, information advantage has potential a positive impact on best decision-making. In addition, the antecedent variables, management information system efficiency positively and significantly affect management accounting practice accuracy, management accounting regulation awareness concentration, and management accounting information usefulness concerns. Furthermore, the potential discussion within the results is implemented in the study. Theoretical and managerial contributions are explicitly provided with conclusions, suggestions and directions for future research.

Keywords: Management Accounting Transparency, Management Accounting Practice Accuracy, Management Accounting Regulation Awareness Concentration, Management Accounting Information Usefulness Concern, Management Accounting Verifiability Truth, Information Advantage, Best Decision-Making, Top Management Support, Learning Culture, Governance Awareness, Management Information System Efficiency, Ethical Orientation.

2. PERFORMANCE EVALUATION TRANSPARENCY OF ACCOUNTING FIRMS IN THAILAND

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ABSTRACT
Performance evaluation transparency has been discussed in both government and the private sector as a key element of firm performance. The purpose of this study is to investigate the effects of performance evaluation transparency on firm performance via the mediating influences of employee enthusiasm, organizational commitment, and organizational citizenship behavior. Proactive vision, information (symmetry) reporting system, organizational functional clarity, and organizational justice orientation are hypothesized to become the antecedents of performance evaluation transparency. Also, governance culture is the moderating variable of the research. The data are collected from accounting firms in Thailand. The results reveal that four dimensions of performance evaluation transparency affect employee enthusiasm, organizational commitment, and organizational citizenship behavior. In addition, organizational commitment and organizational citizenship behavior have a significant positive effect on firm performance leading to a potential discussion of the research results to be effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. The conclusion, suggestions, and directions for future research are recommended.

Keywords: Proactive Vision, Information (symmetry) reporting system, Organizational Functional Clarity, Performance Evaluation Transparency
3. BEST MANAGEMENT ACCOUNTING PRACTICE AND FIRM SUCCESS: EVIDENCE FROM FOOD BUSINESSES IN THAILAND

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ABSTRACT

This study aims to investigate the influences of best management accounting practice on food businesses in Thailand. The best management accounting practice consists of cost calculation efficiency, cost allocation effectiveness, budgeting preparation quality, performance evaluation transparency, and information presentation accuracy. It is hypothesized to become an independent variable of the study. Underlying the instrument for data collection, the accounting manager of each firm is the key informant. The regression analysis is employed to examine all hypotheses. Here, 130 food businesses in Thailand were chosen as the sample of the study. The results indicate that some dimensions of best management accounting practice, namely, cost allocation effectiveness, budgeting preparation quality, performance evaluation transparency, and information presentation accuracy have a significant positive effect on planning efficiency, decision making quality, control effectiveness, and operational achievement. Moreover, decisions making quality and operational achievement have a significant positive effect on firm success. Surprisingly, accounting system effectiveness does not moderate the relationships among accounting well-roundedness, competitive turbulence, cost calculation efficiency, cost allocation effectiveness, budgeting preparation quality, performance evaluation transparency, and information presentation accuracy. Potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. The conclusion suggestions and directions for future research are also presented.

Keywords: Best management accounting practice, cost calculation efficiency, cost allocation effectiveness, budgeting preparation quality, performance evaluation transparency, information presentation accuracy and firm success

4. ACCOUNTING PROFESSIONALISM, ACCOUNTING PRACTICE EFFICIENCY AND PROFESSIONAL SUCCESS: EVIDENCE FROM BOOKKEEPERS IN THE NORTHEASTERN OF THAILAND

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ABSTRACT

This study investigates the effects of accounting professionalism and accounting practice efficiency on the professional success of bookkeepers in the Northeastern of Thailand. Accounting knowledge, professional training and accounting experience have become the antecedents of accounting professionalism by using stakeholder pressure as the moderators. The data are collected from 146 bookkeepers in the Northeastern of Thailand. OLS regression is examined in this study. The results indicate that accounting professionalism influences accounting practice efficiency and professional success and that accounting practice efficiency provides professional success as a result. Accounting knowledge, professional training and accounting experience are the antecedents of accounting professionalism. Stakeholder pressure does not moderate the relationships among accounting standard and regulation concern, accounting ethics awareness, continuous accounting learning, accounting practice efficiency and professional success. The conclusion and suggestions for future research are presented accordingly.

Keywords: Accounting Professionalism; Accounting Standard and Regulation Concern; Accounting Responsibility Orientation; Accounting Ethics Awareness; Continuous Accounting Learning; Accounting Knowledge; Professional Training; Accounting Experience; Accounting Practice Efficiency; Professional Success; Stakeholder Pressure
5. ACCOUNTING KNOWLEDGE MANAGEMENT CAPABILITY OF ACCOUNTING FIRMS IN THAILAND

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ABSTRACT

The purpose of this study is to examine the effects of accounting knowledge management capability on firm success via the mediating influences of accounting service excellence, professional service, and advisory service outstanding. Transformational leadership, employee learning and knowledge exchange are hypothesized to become the antecedents of accounting knowledge management capability. Also, environmental uncertainty is the moderating variable of the research. The data are collected from accounting firms in Thailand. The results reveal that only creation and transferring of accounting knowledge has a significant positive effect on accounting service excellence and professional service diversity. In addition, accounting service excellence, professional service diversity, and advisory service outstanding have a significant positive effect on firm success; transformational leadership has a significant positive effect on the creation and leverage of accounting knowledge, and employee learning has a significant positive effect on creation and transferring of accounting knowledge. However, the moderating variable of environmental uncertainty does not influence the relationships between accounting knowledge management and its consequences. Potential discussion with the research results is successfully implemented in the study. Theoretical and managerial contributions are explicitly provided. The conclusion, suggestions and directions for future research are recommended.

Keywords: Accounting Knowledge Management Capability, Accounting Service Excellence, Professional Service Diversity, Advisory Service Outstanding, Transformational Leadership, Environmental Uncertainty

6. STRATEGIC MANAGEMENT CREATIVITY AND FIRM SURVIVAL: AN EMPIRICAL INVESTIGATION OF THE EXPORTING FASHION ACCESSORIES BUSINESS IN THAILAND

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ABSTRACT

The objective of this study is to examine the relationships among five dimensions of strategic management creativity, business excellence effectiveness, organization innovation success, goal achievement efficiency through firm survival which have flexible orientation as moderators. Strategic management creativity consists of new management method experimentation, proactive organizational development implementation, modern human resource management establishment, integrative performance evaluation presentation, and value added working system enhancement. In addition, this research investigates the antecedents of strategic management creativity, including long-term vision, organization learning intelligence, firm resource readiness, business experience usefulness, and environmental complexity with the moderating effect of transformational culture. Here, 314 exporting firms from the exporting fashion accessories businesses in Thailand were chosen as the sample of the study. The results indicate that the relationships among some dimension of strategic management creativity, business excellence effectiveness, organizational innovation success, goal achievement efficiency, and firm survival are positively significant. In addition, organizational innovation success has a significant positive impact on business excellence effectiveness, goal achievement efficiency, and firm survival. Furthermore, organizational innovation success, and goal achievement efficiency have a significant positive impact on firm survival. Moreover, the moderator of flexibility orientation among the relationships of new management method experimentation, goal achievement efficiency, proactive organizational development implementation,
firm survival, integrative performance evaluation presentation, and value added working system enhancement are significant. Also, the moderator of transformational culture among the relationships of firm resource readiness, environmental complexity, and value added working system enhancement is significant. Potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions, and directions for future research are highlighted.


7. RESPONSIBILITY ACCOUNTING EFFECTIVENESS AND GOAL ACHIEVEMENT: EMPIRICAL EVIDENCE FROM FOOD PROCESSING AND BEVERAGE BUSINESS IN THAILAND

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ABSTRACT

The objective of this study is to examine five components of responsibility accounting effectiveness and goal achievement. The key research question is how responsibility accounting effectiveness has an influence on goal achievement. A questionnaire is used as an instrument for data collection and the accounting director or manager of each firm is the key informant. Regression analysis is employed as test of all hypotheses. Data are collected from the sample of 483 food processing and beverage businesses in Thailand. The overall results indicated partially significant positive effects on the relationships among responsibility accounting effectiveness, information advantage, organizational productivity, business excellence, employee involvement, goal achievement, best managerial accounting practice, accounting system quality, decentralization orientation, technological usefulness, and environmental heterogeneity. Accounting learning experience definitely moderates the best managerial accounting practice, accounting system quality, decentralization orientation, technological usefulness, and environmental heterogeneity on responsibility accounting effectiveness. Hence, theoretical and managerial contributions are provided and limitations of the study and suggestions for further research are presented accordingly.

Keywords: Responsibility Accounting Effectiveness, Cost Classification Accuracy, Revenue Recognition Appropriateness, Operational Control Efficiency, Performance Evaluation Fairness, Practice Standard Increase, Information Advantage, Organizational Productivity, Business Excellence, Employee Involvement, Goal Achievement, Best Managerial Accounting Practice, Accounting System Quality, Decentralization Orientation, Technological Usefulness, Environmental Heterogeneity, Accounting Learning Experience

8. USING SNS DATA IN PREDICTION OF TV VIEWERSHIP

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INTRODUCTION

Social Network Sites (SNS), the web-based services, to construct individual profile either publically or privately, share the connections formed among individual relations, and support interactivity brought from those connections (Boyd and Ellison 2008). The state of the usage of SNS by type in Korea is as follows; blog 84.4%, community 74.6%, mini-homepage 68.3%, profile-based service 18.4%, and micro-blog 12.8% in descending order (Korea Communications Commission and Korea Internet Security Agency 2012). Since the analyzing of the massive content data and related network
information through SNS became possible, efforts to find and utilize new meaning have recently
grown active as well. Thus, as “Big data era” advents, firms are maximizing profit through customized
services with big data analysis. Big data imply database with mega-capacity that exceeds the scope
of existing database that can store, manage, and analyze. It is the formal or informal data that cannot
be collected, stored, retrieved, analyzed, and visualized through existing methods or tools (McKinsey
Global Institute 2011). Using big data can provide customized context-based services to each
customer and improve customer satisfaction. For example, on December 18th – the day before
Korean presidential election, the ratio of people’s data search amount on Google for the two
candidates were 52.6% for Park, and 47.3% for Moon, which closely matched the actual ratio of
51.6% to 48% (www.chosun.com accessed 2012).

The behavior consuming media is evolving from consuming through individualized media to social
consumption, meaning participation and sharing. The viewers no longer remain just ‘passive viewers’.
They also give out opinions while viewing programs and share information or feeling about the
program before and after viewing. Such “Social TV” is spreading out, and therefore, complementing
relation needs to be formed in addition to existing statistical survey by catching real-time feedbacks
through SNS or blog analysis to understand the trend. If influencing power of on-line data as
independent variable can be predicted for viewing rate data, then the viewing rate prediction for
contents that takes costly production budget and establishing a corresponding marketing strategy will
be much easier.

Nowadays, it covers approximately 0.2 to 0.5 million dollars per episode to produce a mini-series
drama in Korean media industry. One title usually consists of 16 to 20 episodes. Thus, total
investment takes about 3 to 9.3 million dollars. So far, the only quantitative measurement tool that
broadcasting organizations, producing companies, merchandising providers, and advertisers use to
measure the outcome of their investment production is viewer rating data. With “Han-ryu,” the Korean
culture power spreading globally through K-pop and Korean drama, an analyzing system that can
diminish investors’ risk, maximize the marketing effect, and swiftly execute strategy into practice will
contribute greatly in producing high-quality contents.

In Korea, it is pretty rare that television programs are fully produced in advance. Most of the programs
go through final editing by episodes about a week before broadcasting. If marketability of contents
can be grasped, it will be more convenient to determine (1) whether to stick to the original plan and
invest persistently, (2) whether to adjust the investment plan according to viewers’ response, or (3)
whether to completely put a stop to investment or broadcasting in short amount of time.

The purpose of this study is to predict viewers’ responses that can be evaluated as viewing rate by
analyzing big data buzzword pattern related to the contents created and accumulated on-line during
or after the broadcasting of programs.

The construction of this study begins with literature review and suppositions setting from the attributes
of gathered data. Analyzing tools and the contents that are to be analyzed are presented in the third
section. In the fourth section, reliability analysis, primary component analysis, and regression analysis
are conducted for the model. Finally, the last section summarizes the results and reaches the
conclusion of this study with proper suggestions.

9. INTERNATIONAL SUMMER SCHOOL SCHMALKALDEN: AN INTERNATIONAL ECONOMICS
AND CROSS-CULTURAL MANAGEMENT PROGRAM

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ABSTRACT

This paper first examines the role that cultural differences play in the increasingly globalized climate
of the new millennium. Then, it discusses responses that education can give to ensure that upcoming
generations are globally competent and thus aware of the challenges that are ahead. Finally one
such effort, the International Summer School Schmalkalden (ISSS) is discussed. The primary goal of the ISSS is that participating students will be offered (and be able to develop through the exchange of perspectives and experiences) detailed knowledge and understanding of the complex and interwoven challenges facing economies and firms in this twenty-first century. The belief is that by creating a better understanding of cross-cultural attitudes, it can lead to more acceptance and cooperation among relevant economic and cultural players.

**Keywords:** International Business, Culture, Education

10. AVOIDING THE NIH-SYNDROME IN RESEARCH AND DEVELOPMENT: A COGNITIVE DISSONANCE PERSPECTIVE

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**ABSTRACT**

The Not Invented Here syndrome (NIH) refers to the rejection of external knowledge, ideas or technologies. Because a consequent rejection of external knowledge can lead to wrong choices when it comes to make-or-buy decisions, NIH is something businesses cannot afford to ignore. The objective of this paper is to transfer and apply existing research and instruments from the field of internal marketing to the NIH syndrome. The basis of this carryover will be the theory of cognitive dissonance and how it might explain the occurrence of NIH syndrome. This paper concludes with a discussion of the findings and possible areas of further research.

**Key Words:** Not Invented Here (NIH), Knowledge Management, Cognitive Dissonance, Internal Marketing