
ABSTRACTS**1. INFLUENCES OF AUDIT SPECIALIZATION ON AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

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ABSTRACT

Audit specialization plays a significant role in driving and explaining audit success and it provides a particular knowledge of industries by largely concentrated in training and experience. Here, the objective of this study is to investigate the effects of audit specialization on audit success of certified public accountants (CPAs) in Thailand. Audit specialization consists of review efficiency, review confidence and additional analysis. In this study, 113 CPAs in Thailand are the sample of the study. The results of this study indicate that review efficiency has a significant positive relationship with audit success. Also, review confidence has an important positive association with audit success. Likewise, additional analysis has a critical positive interaction with audit success. In sum, audit specialization (review efficiency, review confidence and additional analysis) is a main determinant of enhancing audit success. Potential discussion is efficiently implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions for future research are also highlighted.

Keywords: *Audit Specialization, Review Efficiency, Review Confidence, Additional Analysis, Audit Success, Certified Public Accountant (CPAs)*

2. CAREER TRANSITION AT BRAZILIAN ADMINISTRATION SCHOOLS: FROM PRACTITIONERS TO ACADEMICS

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ABSTRACT

This paper focused on the experience of transiting from management to teaching, in the university expansion context, specifically, in Management area. It was intended to analyze the challenges in which managers have to deal when they start teaching, concerning to new competences and strategies of career. It was used as reference, studies done by Simendinger (2000), Duberley, Cohen and Leeson (2007). Research approach was qualitative and based upon interviews and focus groups. It involved 50 professionals in career transition. Analyses of interview contents were done, from categories previously defined. The results pointed the expectation of these professionals concerning improving their life quality, as well as balancing career demands with personal and family lives. In the researchers' perception such expectation becomes concrete, although teaching has certain peculiarities, such as taking work home, interacting with colleagues and students outside the working place. Besides, nowadays there has been an increasing precariousness of the working relationships, insecurity and instability in the career contexts.

Keywords: *Career Transition; Management; Teaching; Competences*

**3. TESTING FOR GRANGER CAUSALITY IN THE PRICE-VOLUME RELATIONSHIP:
INTERNATIONAL EVIDENCE FROM TWENTY-FOUR STOCK MARKETS**

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ABSTRACT

This paper investigates the relationship between stock price and trading volume in twenty four international equity indices for the period 2002-2007. This study begins with testing for stationarity, and then uses a VAR model to implement the Granger Causality test. Empirical results are mixed for different countries as expected because of differences in the financial market structure for these countries.

4. EVALUATING THE IRANIAN ECONOMY 2000 TO 2010

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ABSTRACT

This paper examines and evaluates the performance of the Iranian economy in the decade of 2000 - 2010. This decade coincides with implementation of the Third and the Fourth Development Plans. Iran has achieved some positive economic growth specially in the area of education and health, but it faces some major obstacles. Among them is its dependency on oil revenues as a source of foreign exchange as well as source of revenue for government. Double digit inflation, high unemployment, and international economic isolation are among major issues that need to be addressed. An independent central bank, and coordination between fiscal and monetary policy are also vital in order to achieve a steady and sustainable economic growth in the long run.

5. AN EMPIRICAL STUDY OF ORGANIZATIONAL JUSTICE AS A MEDIATOR OF THE RELATIONSHIPS AMONG ORGANIZATIONAL LEARNING CULTURE, EMPLOYEE SATISFACTION, AND EMPLOYEE COMMITMENT IN RAJAMANGALA UNIVERSITY OF TECHNOLOGY ISAN SAKON NAKHON CAMPUS

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ABSTRACT

The objective of the present study is to further advance the understanding of the role of organizational learning culture for successful employee satisfaction and employee commitment through the organization justice, in the context of Thai University. Through field research accompanied by a review of the related literature, this study identifies organizational learning culture organization justice that is important to successful employee satisfaction and employee commitment. The model is tested using the data collected from 108 employee's Rajamangala University of Technology Isan, Sankon Nakhon Campus in Thailand. The results indicate that team orientation, systems orientation, learning orientation, memory orientation have positive influence on procedural justice, distributive justice. Procedural justice and distributive justice have positive influence on employee satisfaction and employee commitment. However, procedural justice, distributive justice is not a mediator of the successful employee satisfaction and employee commitment. Thus, contributions and suggestions are also provided for further research.

Keyword : Organizational Learning Culture, Team Orientation, Systems Orientation, Learning Orientation, Memory Orientation, Organization Justice, Procedural Justice, Distributive Justice, Employee Satisfaction, Employee Commitment

6. THE RELATIONSHIP BETWEEN ACCOUNTING AND TAXATION AND THE DISCONNECTION GOAL: PRUDENCE VERSUS TRUE AND FAIR VIEW

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ABSTRACT

In this paper we analyze the impact of the tax-accounting link over EU accounting harmonization and the main goal of disconnection represented by the dispute between prudence and true and fair view principle. The independence versus dependence of accounting over taxation or taxation over accounting it is analyze to explain the difference between countries where it is a close link between accounting and taxation and the prudence is the main principle of accounting and countries governed by more flexible rules and where the principle of true and fair view has an important role. The tax-accounting link was seen as an obstacle in the case of EU accounting harmonization, in this respect, three major moments being identified. The study concludes that the tax-accounting link plays an important role in the accounting harmonization process, the adoption of the IFRS for SMEs (the companies most influenced by the tax-accounting link) being seen as a solution for the disconnection goal.

Keywords: the relationship between accounting and taxation, prudence, true and fair view, EU accounting harmonization

7. TEACHING STRATEGIC MANAGEMENT: MOVING FROM CASE ANALYSIS TO APPLIED RESEARCH

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ABSTRACT

Strategic Management is usually taught as a fourth year capstone course in undergraduate business programs, or the final course in MBA programs, at colleges and universities across North America. While the strategy course comes under a number of monikers, including Strategic Management, Business Strategy, and Business Policy, the intent is similar, which is to tie together into one coherent package the various concepts learned throughout the students business education in disciplines such as accounting, finance, management, marketing, human resources, operations management, and the like. Often these capstone courses are taught using a case study methodology, whereby a specific topic from the strategy course is looked at in detail through the lens of a comprehensive case study dealing with the issue. This article proposes an alternative methodology for teaching capstone courses like Strategic Management, through the use of applied research.

Keywords: *strategic management, business strategy, business policy, capstone course, applied research, case studies.*

8. THE EFFECT OF NONIMMEDIATE INCENTIVES AND SPONSORING ORGANIZATION SIZE ON MAIL SURVEY RESPONSE QUALITY

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ABSTRACT

This research reports the results of a study undertaken to determine the impact of sponsoring organization size and nonimmediate incentives on mail survey response quality. The findings indicate that nonimmediate incentives, when used in combination, can favorably influence one component of response quality. The size of the sponsoring organizationis found to have no impact on the quality of response in the population studied

9. META-ETHNOGRAPHY OF LITERATURE ON MIGRATION IN CROATIA

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ABSTRACT

The objective of this paper is to contribute to migration theory formulation by using qualitative research, particularly the meta-ethnography in the combination with the Schutz's constructs. These methods were applied to the literature on migration written by the Croatian scholars in order to: (i) identify the studied migration areas and themes; (ii) classify them into the research questions/areas, and (iii) synthesize results. The paper provides an interpretation of the Croatian authors' findings related to migration issues and adds to future migration research by suggesting research directions as well as developing the line of argument related to a potential overarching conceptual framework of a universal migration theory.

Key words: *migration, migration theory, meta-ethnography*

10. STOCK RETURNS AND DROUGHT

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ABSTRACT

This study extended the financial literature examining natural disaster and stock returns. More precisely, this investigation examines the influence of draught on stock returns. To attain this goal, we examine the relationship between the Palmer Drought Index and the returns of the DJIA stock index, the S&P 500 stock index and the NASDAQ stock index. The result of the study shows that drought is significantly correlated with the DJIA returns and the S&P 500 returns.

Keywords: *Drought, anomaly, weather, stock, return*

11. CHOICE OF BUSINESS DEGREE: A CULTURAL PERSPECTIVE

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ABSTRACT

This study addressees the scarcity of discussion on the impact of cultural values on students' choice of business degree. Survey from Asian international students in New Zealand revealed that cultural value had an impact on their business degree destination and their preferred sources of information for university enrolment. Primarily they selected New Zealand for its appeal as an honest, fair, harmonious and highly educated society, consistent with the core teaching of the Asian philosophy of Confucianism. Asian students also preferred education fairs, university open days and representative agents as sources of information for university enrolment, consistent with the "high context" nature of Asian society.

Keyword: *Values, business degree destination, information sources*

12. THE INFLUENCE OF ENVIRONMENTAL ATTITUDE, ENVIRONMENTAL CONCERN AND SOCIAL INFLUENCE ON GREEN PURCHASING BEHAVIOR

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ABSTRACT

To consider the catastrophic situation of our environment, this environment sends lot of alarming events for us, not limited to the following: global warming, climate change, and pollution. Green purchasing behavior is one of the behaviors recommended to help sustain the environment. Three factors (social influence, environmental attitude, and environmental concern) are tested to see how they affect green purchasing behavior. A significant result was indicated between Social influence, Environmental concern and green purchasing behavior. The results provided empirical support to previous studies. Future research and limitation were discussed as well.

Keywords: *Green Purchasing Behavior, Social Influence, Environmental Attitude, Environmental Concern*

13. THE COMPETITIVENESS OF A TOURIST DESTINATION: DO EXPERTS AND TOURISTS AGREE?

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ABSTRACT

Earlier research, using general models of destination competitiveness as frameworks, has used expert judgements. The models involve both cause and effect. Therefore the rationale was that only experts had the required knowledge and/or experience to judge how important the various attributes are to the competitiveness of destinations or how the destination (or competing destinations) should be rated on those attributes.

The authors' research aims to answer the research question "Do experts and tourists rate the competitiveness of destinations the same way?" Knowing this is important since one aim of destination competitiveness research is to find out which of its attributes need improvement. If experts do not possess the right knowledge wrong improvement initiatives may be pursued. The methodology is quantitative. What is different from earlier research on destination competitiveness is first of all that the questionnaire used only contains ten attributes which latest research has shown, to be the determinant attributes, that is, the ones exerting the greatest influence on the decision to visit a destination. Secondly, both experts and tourists participate in the research. And thirdly, tourists participated both when they arrived and after they had left.

The populations of interest were, on the one hand, members of The Icelandic Travel Industry Association (SAF) and, on the other, foreign tourists coming to Iceland from four major market areas. The results show that experts and tourists do not rate the competitiveness of Iceland as a tourist destination in the same way neither upon the tourists' arrival nor after they have left. This research contributes to theory by showing that there can be a difference between the perceptions of experts and tourists in destination competitiveness research and therefore that care should be taken when using expert judgements as proxies for tourist perceptions.

Keywords: Destination Competitiveness, Expert judgement, Performance

14. AN EXAMINATION OF COMPUTER ANXIETY IN BUSINESS SCHOOL STUDENTS

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ABSTRACT

Success in today's work environment demands a high degree of technological literacy. In response, academia has developed a variety of technology-related majors with titles like Computer Information Systems (CIS), Computer Science (CS), Information Technology (IT) and Management Information Systems (MIS). While demand for graduates from these programs has generally remained strong, the supply of students choosing the majors tends to be cyclical. As a result, there has been a push over the last two decades to identify factors that might affect a student's choice to enroll in a technology program. Factors such as computer anxiety, age, gender, race and computer knowledge have been shown to influence student decisions to major in technology. This study takes a closer look at the role of computer anxiety in student perceptions of a business school technology major – Management Information Systems (MIS). The findings indicate that students' school classification, computer knowledge, and satisfaction with choice of major are significantly related to their perceived level of computer anxiety.

Keywords: Computer Anxiety, MIS enrollment, Satisfaction with major, Technology Literacy

15. HUMAN CAPITAL RESEARCH FRAMEWORK

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ABSTRACT

The purpose of this paper is to provide a personal view of a research framework in a specific area of interest. Our paper is concentrated on presenting the research steps which have to be followed in a research process with focus on human capital of an economic entity. By presenting the research activities, purpose and aims, the most important result is emphasized and is referring to the personal contribution to a specific field of research.

Keywords: Research, Framework, Human Capital, Research Purposes, Results

16. THE IMPACT OF STUDENT CENTEREDNESS ON THE 'TEACHER AS LEADER' EFFECTIVENESS IN DEFENSE OF STUDENT 'MANAGEMENT BY OBJECTIVE'

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ABSTRACT

This is a paper on application of "emotional intelligence with student centeredness" in the classroom setting so that the instructors with emotional intelligence will be driven to be more "student oriented" rather than just "teaching oriented." The concept is derived from the effect of mentoring on teachers which tends to improve not only the student learning outcomes, but also the teachers' student centered effectiveness, in delivering good student learning outcomes. In a classroom which dealt with the "principles of management," the principle of student centeredness for better learning outcomes was applied. The impact of student centeredness allows the teacher to refrain from the application of administrative and authoritative interventions in the classroom setting which make for the teaching effectiveness from the input side (CIPP –content, instruction, process, product delivery). The teacher becomes the mentor for each student where his individual interventions work like guiding each student's individual success. In this class the students were given all opportunities for success by allowing them to improve their work from any level of competence, to maximum competence, as shown in their grade book. There were two such classes: one with traditional teaching and administrative interventions with carrot and stick (control); and the other with student centeredness and cooperative learning framework with no "hot stove" treatment (experimental). It is believed, that from the two sections offered, the mentored class (experimental) will be more outcome oriented toward student success than the one with administrative intervention (control) of the teacher.

It is believed that the experimental class and controlled class performance results will be significantly different.

Keywords: Student Centeredness, Effective learning outcomes, "Teacher as leader" development

17. MENTAL ACCOUNTING AND FRAMING: VERIFYING THE DISPOSITION EFFECT IN FINANCIAL DECISION MAKING

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ABSTRACT

This research aims to verify the existence of three behavioral biases in financial decision making: mental accounting, framing and disposition effect. The methodology used for data collection was an experiment, consisting of a lottery, composed of twelve rounds, where participants bet a certain amount, from zero to one hundred cents in each round, with chances of one-third to win. This experiment was conducted with 84 individuals at Universidade Católica de Brasília, in Brazil. The results indicate the existence of mental accounting and framing. On the other hand, the disposition effect was less significant when compared to house-money. We also found evidence that women are less risk adverse when compared to men.

Keywords: Behavioral finance, Mental accounting, Disposition effect, Framing

18. DEVELOPMENT PROJECT VS. RESEARCH PROJECT IN AN MIS CAPSTONE COURSE: STUDENT PERCEPTIONS

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ABSTRACT

Graduates from IS programs are expected to combine knowledge and understanding of the basics of IT and business with the adequate IT skills. Capstone courses in many programs are used to ensure the convergence of all these ingredients. In this paper two forms of the capstone course are discussed: one is based on the research project on a relevant topic of systems analysis and design while the second one is based on the development project. Student perceptions of different approaches are investigated. Both forms were found to be appreciated by the students while some preference for the development project was demonstrated.

Keywords: Capstone course, MIS, IT design, IT development project, Systems analysis and design

19. INTEGRATED FINANCIAL REPORTING: FROM INTERNATIONAL EXPERIENCES TO PERSPECTIVES AT NATIONAL LEVEL

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ABSTRACT

Our paper develops an analysis on integrated financial reporting developments at international level. The obtained results are further used in order to propose a financial reporting model for the particular case of companies listed on the Romanian capital market. The evolution and dynamic of the financial reporting model is analyzed in correlation to economic realities. The latter further document investors' increased need for useful information, therefore supporting the development of a comprehensive integrated financial reporting model. We therefore support ideas in research literature arguing for the necessity of coherent presentation of information regarding an entity's strategy, its governance, performance and perspectives, and all in a manner that reflects the economic, social and environmental context within which the entity

operates (International Integrated Reporting Committee - IIRC, 2011). A significant part of the paper deals with documenting the components of the proposed financial reporting model at national level. The concluding part of the paper identifies potential indicators to be used within the components of the proposed model.

Keywords: *integrated financial reporting, financial statements, management commentary, governance and remuneration, sustainability reporting.*

20. DOING BUSINESS IN BRAZIL: A NEED FOR CONSIDERING BRAZILIAN STATE GOVERNMENTS

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ABSTRACT

Since the 1990s Brazilian state governments have enhanced their role in Brazil's international business. One of the most significant aspects of Brazil's state governments' commitment in the realm of international business is the straight involvement of Governors in leading international missions to many different countries around the world. State governments offer a wide and varied range of services to support the private sector to have access to international markets. Services range from straightforward promotion of seminars on export and sending trade missions abroad to intricate services of competitive analysis, information on pricing and research of companies' records. Fiscal stimulus programs play a key role in Brazilian state governments' strategy to attract foreign direct investment.

Keywords: *international business, Brazil, Brazilian state governments, globalization, trade promotion, foreign direct investment (FID).*

21. HOW MUCH CREATIVITY IS IN THE AREA OF CREATIVE ACCOUNTING?

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ABSTRACT

Leach (1981:7) asserted regarding true and fair view that despite the significant role played in accounting, auditing and reporting, the concept has attracted much controversy and debate regarding its meaning. We can assert that his wording can be similar for creative accounting, only maybe with the difference of regarding it comparing with true and fair view. Since the wording that defines a whole area with multiple springs of research is "creative accounting", one can expect that creativity is the main item that governs it. Not only that sometimes the terminology is misleading, rather than appreciating correctly what the area describes, but further has the power to induce the idea that creative accounting is in fact a complex demarche with various and multiple positive valences.

Examining the area of creative accounting, by using an efficient approach as the one developed by Papineau (1979), we reached interesting conclusions regarding the opportuneness of using the wording "creativity" for describing what normally one can understand by creative accounting.

This spring of the research is motivated by the fact that the literature has revealed an inconsistency in the definitions and interpretations of creative accounting.

Keywords: *creative accounting, creativity, manipulation*
