

ABSTRACTS**1. MARKETING EFFECTIVENESS AND THE ANTECEDENTS:
EVIDENCE FROM E-COMMERCE BUSINESSES IN THAILAND**

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ABSTRACT

This study aims to test the effects of IT competency, technological learning, knowledge acquisition, technological complementarity, and technology acceptance on marketing effectiveness of E-Commerce businesses in Thailand. Also, both technological complementarity and technology acceptance are hypothesized to become moderators of these relationships. The results indicate that IT competency, technological learning, knowledge acquisition, and technological complementarity have a significant positive impact on marketing effectiveness. However, technological complementarity and technology acceptance are not moderators of the aforementioned relationships. Surprisingly, technology acceptance does not play an important determinant of explaining firms' marketing effectiveness. Giving potential discussion is efficiently implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

Keywords: E-Commerce, IT Competency, Technological Learning, Knowledge Acquisition, Technological Complementarity, Technology Acceptance, Marketing Effectiveness

**2. THE CULTURE AND THE ACCOUNTING VALUES:
AN EMPIRICAL STUDY IN VIEW OF PORTUGUESE PREPARERS**

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ABSTRACT

The theory of cultural relevance in Accounting as proposed by Baydoun e Willett (2005) based on Gray (1988) emphasizes the connection between the accounting values and the practices that materialize in form, content and the qualitative characteristics underlying financial reporting. This paper examines the classification given by Gray (1988) to Portugal based on accounting values identified for preparers of financial statements. The data were collected from a questionnaire conducted among a sample of 382 Accounting Technicians (TOC) during the year 2009. A multivariate analysis was used in data processing. The results found strongly support for the accounting value of the statutory control and uniformity and reasonably support for the secrecy and conservatism, suggesting the reclassification of the country or a redefinition of such values. The results show further evidence of that conservatism is linked to issues related to the measurement based on market values and the reliability of fair value, while the secrecy in Portugal is less present in the amount of information instead of quality of information disclosed. It is intended that this paper help to consider the importance of subjective aspects related to the quality of information in the process of the financial reporting.

Keywords: Accounting values, Qualitative characteristics, Culture, Gray, Professional judgment.

3. THE UTILIZATION OF EXPORT OPPORTUNITIES IN THE WORLD MARKET: A COMPARISON OF BELGIUM, SOUTH AFRICA AND THAILAND

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ABSTRACT

A decision support model (DSM) was developed in 1995 by one of the authors with the main aim to identify realistic export opportunities (REOs) for a particular exporting country. The DSM results can assist export promotion agencies in designing export strategies to be better geared for the continuously changing international environment. In this study the results for the DSM applied for Belgium, South Africa and Thailand are analyzed and compared. The comparison includes an analysis of each country's potential to utilize the export opportunities available in the world market. This utilization potential is measured by using the revealed comparative advantage of each exporting country in producing and exporting the almost 5,500 HS six-digit level products. If an exporting country is specialized in exporting a particular product, the export opportunities identified by the DSM for that product are considered an actual (and not only potential) export opportunity. The comparison was done on a product and regional level. It was found that on average of the three countries investigated, Belgium is best adapted to utilize its potential export opportunities in the world market (around 50 percent of the potential export opportunities are also considered actual export opportunities), followed by Thailand (around 37 percent). Given South Africa's current production and export specialization, only around 20 percent of its total export potential can be utilized, which is dismally low.

Keywords: *Potential Realistic Export Opportunity; Actual Realistic Export Opportunity; Utilization of Export Opportunities; Export Potential; Export Promotion*

4. INFORMATION SYSTEM OUTSOURCING STRATEGY AND AUDIT QUALITY IN THAI AUDIT FIRMS

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ABSTRACT

The purpose of this research to investigates of the relationships between Information System Outsourcing Strategy on Audit Quality via the mediating influences of the Improve Audit Process Performance; Focus Core Competency; Knowledge Sharing Effectiveness. Data were collected from 206 CEO Thai audit firms to test the model; measurements of constructs both the validity and reliability use the Ordinary Least Squares (OLS) regression analysis to test the hypotheses relationship and estimate factors affecting the Audit Service Quality. The results show the Information System Outsourcing Strategy has positive relationships with Audit Quality and Improve Audit Process Performance; Focus Core Competency; Knowledge Sharing Effectiveness is a positively significant on audit Quality, managerial and research implications are also discussed.

Keywords: *Information System Outsourcing Strategy, Improve Audit Process Performance; Focus Core Competency; Knowledge Sharing Effectiveness and Audit Quality*

5. MODERATING EFFECTS OF ENVIRONMENT ON THE STRATEGIC LEADERSHIP, ORGANIZATIONAL LEARNING, INNOVATION, AND PERFORMANCE RELATIONSHIPS

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ABSTRACT

The objective of this study is to examine the impacts of strategic leadership, organizational learning and organizational innovation on performance of electronics businesses in Thailand via competitive environment as a moderator. Organizational innovation is also hypothesized to mediate the strategic leadership-performance relationships and the organizational learning-performance relationships. Strategic leadership and organizational learning are independent variables, organizational innovation is the mediating variable, competitive environment is the moderating variable, and performance is the dependent variable of the study. Here, 121 electronics businesses in Thailand were chosen as the sample of the study. The results present that strategic leadership has a significant positive relationship with both organizational innovation and performance. Organizational learning has an important positive association only with organizational innovation. Also, organizational innovation has an important positive influence on performance. For the mediating effects, organizational innovation is a partial mediator of the strategic leadership-performance relationships and it is a full mediator of the organizational learning-performance relationships. Likewise, competitive environment does not moderate the aforementioned relationships. Thus, future research is needed to conceptualize these relationships. Potential discussion is efficiently implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are included.

Keywords: Strategic Leadership, Organizational Learning, Organizational Innovation, Competitive Environment, Performance

6. EFFECTS OF ACCOUNTING INFORMATION REPORTING ON RISK MANAGEMENT CAPABILITY OF THAI EXPORT MANUFACTURING FIRMS

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ABSTRACT

This study examined the relationship among capability of accounting information reporting (work environment determination, displaying consequence, and attention directing), risk management effectiveness (risk anticipation, risk prevention, risk response, and risk awareness), corporate competitive advantage, and corporate performance, via institutional pressure and strategic adaptive capability as a moderator in the context of Thai export manufacturing firms using contingency theory and resource-based view of the firm framework. The ordinary least squares (OLS) regression analysis and data from 347 managing director or managing partner or executive managing director of Thai export manufacturing firms supported our hypotheses, researchers found that: (1) risk management is positively related to corporate competitive advantage; (2) corporate competitive advantage is accepted as mediators of risk management effectiveness - corporate performance; (3) strategic adaptive capability is a moderator of risk management effectiveness and corporate competitive advantage; (4) capability of accounting information reporting is positively related to risk management effectiveness; and (5) institutional pressure is a moderator of capability of accounting information reporting and risk management effectiveness. Thus, theoretical and managerial contributions are provided, conclusion and suggestions are also presented for future research.

Keywords: Risk Management Effectiveness, Risk Anticipation, Risk Prevention, Risk Response, Risk Awareness, Capability of Accounting Information Reporting, Work Environment Determination, Displaying Consequence, Attention Directing, Corporate Competitive Advantage, Corporate Performance, Institutional Pressure, Strategic Adaptive Capability

7. DYNAMIC OLS ESTIMATION OF THE U.S. IMPORT DEMAND FOR MEXICAN CRUDE OIL

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ABSTRACT

This paper estimates the U.S. import demand for crude oil from Mexico. The analysis is based on time series from January 1990 to December 2010. Time series properties of the processes that generate the data are assessed in order to specify the order of integration for each series. According to results from unit root tests, all the series under study are unit root non-stationary. The paper then estimates the cointegrating import demand regression using Dynamic OLS procedure. Residuals from the DOLS cointegrating regression are tested and found to be stationary; thus, the cointegrating regression is not spurious. According to estimation results, U.S. import demand for Mexican crude oil is income inelastic, perfect price inelastic, and responsive to changes in both U.S. stock of oil (excluding SPR) and unemployment rate in the U.S. Also, this paper points to the estimate bias from omitting relevant variables as it is common in the mainstream literature on crude oil import demand.

Keywords: Crude Oil Demand, Unit Root, Dynamic OLS

8. EFFECTS OF LEARNING CAPABILITY, TECHNOLOGY CHANGE, GLOBALIZATION FORCE, BUSINESS EXPERIENCE, AND ENVIRONMENTAL COMPLEXITY ON TRANSFORMATIONAL LEADERSHIP: EVIDENCE FROM THAILAND

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ABSTRACT

The objective of this study is to test the effects of learning capability, technology change, globalization force, business experience, and environmental complexity on transformational leadership of information technology businesses in Thailand. Both business experience and environmental complexity are also hypothesized to moderate the relationships. Here, 111 information technology businesses in Thailand were chosen as a sample of the study. The results indicate that globalization force has a significant positive influence on transformational leadership, business experience has an important positive impact on transformational leadership, and environmental complexity has a potential positive effect on transformational leadership. Surprisingly, learning capability and technology change have no associations with transformational leadership. Business experience and environmental complexity do not moderate the aforementioned relationships. Thus, further study may consider finding practical reasons why it is so by reviewing extensive literature, or collecting a larger sample, for example, in order to verify the generalizability of the study and increase the level of reliability. Potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: Learning Capability, Technology Change, Globalization Force, Business Experience, Environmental Complexity, Transformational Leadership

9. TRENDS IN ACADEMIC RESEARCH ON CONSOLIDATION ACCOUNTING

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ABSTRACT

Consolidation accounting has been a major field of interest for the academic research community over the past five decades. Thus far however, the academic literature on consolidation accounting did not offer comprehensive trend analyses of the researches published in this vast area. In this review article we analyze the articles on consolidation accounting published in major academic journals during the period from 1933 to 2009 in order to identify the trends in consolidation accounting research and to assess the ways this research has evolved during the period examined. The five research characteristics investigated within this paper are: research theme, research approach, research perspective, research methodology as well as the country/region on which empirical research is focused on.

Keywords: Group Accounting, Consolidated Financial Statements, Quantitative Literature Analysis

10. HOUSING PRICE DETERMINANTS AND THE PRICE CYCLE: ARE THE FUNDAMENTALS VALID, WHAT IS SPECIFIC AND WHAT STEERS THE CYCLE?

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ABSTRACT

The past decade was very dynamic for the real estate sector throughout the world and especially in Bulgaria, which was often ranked in top 3 of fastest-growing property markets. Thus, I will focus on Bulgaria in the present research. The housing prices in this country started the decade at much lower levels compared to all other EU countries in year 2000. Although house prices in Bulgaria still remain on average far below western European levels, they have been catching up rapidly, with real double-digit annual increases, followed by a huge drop of around 40% from 2008 to 2010. This market started developing, went through a boom and then a bust – all this in a period of just 10 years. This was actually the first decade of the existence of a proper real estate market in this post-socialist country, which is presently a member of the EU. Now a lot of questions are raised about how the property market in Bulgaria functions and what are the main determinants of the house prices. Are the fundamental determinants of house prices valid in Bulgaria or there is something specific in this country? What leads the cycle – the GDP and other macroeconomic indicators or the real estate? The current article provides analytical answers to these burning questions using enormous amount of originally collected data and other relevant sources.

Keywords: Housing Market, Property Prices, Bulgaria, Bulgarian Properties, House Price Determinants, Property Market, Property Investment, Housing, Business Cycles

11. MARRIAGE AND MATCHING: ARE MARRIAGE MARKETS MORE EFFICIENT IN THE US COMPARED TO INDIA?

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ABSTRACT

This paper analyzes empirically how individuals (or their parents) sort themselves into households via marriage. It compares matching patterns for India and the US and examines if a stable and efficient assignment associates “likes” with “likes.” Using micro data from India and the US, it finds that marriage markets are equally efficient in the US and India in matching individuals with similar characteristics for qualities that are complementary, such as age and education. Results show that education of the

husband and age of the wife has the largest effect on mate selection in India. Results for the US though comparable for men, reveal that education of the wife has a larger impact on match formation than her age. Moreover, results show that monetary transfers from brides and their families to grooms and their families increase the probability of women marrying men of similar type and that low type females are just as likely as low type males to have a higher type spouse.

Keywords : *Marital assignments, dowries, market efficiency*

12. CSR MOTIVATIONS AT THE KAPUSO NETWORK: AN ACTIVITY-LEVEL ANALYSIS

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ABSTRACT

Numerous studies have been done regarding evaluating and assessing social responsibilities of firms, their motivations or social responsiveness and how these affect their financial performance. Most of these studies have used firms as unit of analysis and have either conducted surveys or interviews with key executives to support their findings. Rather than conducting surveys or interviews with key executives, this study attempted to use an activity-level analysis in evaluating the motivations of GMA Network Inc., a local broadcast firm, in pursuing its CSR programs before and after the company went public. Modifying Carroll's three-domain model as a basic framework, the study concludes that their motivations are more philanthropic rather than economic in keeping with its core values and mission statement and notes that there is a shift between the motivations before and after the company went public.

Keywords: *Corporate Social Responsibility, Motivations, Social Responsiveness*
