
ABSTRACTS**1. ACCOUNTING INFORMATION USEFULNESS FOR PERFORMANCE EVALUATION AND ITS IMPACT ON THE FIRM SUCCESS: AN EMPIRICAL INVESTIGATION OF FOOD MANUFACTURING FIRMS IN THAILAND**

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ABSTRACT

The main objective of this study is to investigate the antecedence and consequences of accounting information usefulness for performance evaluation including four perspectives, namely, assessment system trust, evaluation procedure transparency, job reward justice and benefit distribution clarity. Questionnaires were distributed to 1770 food manufacturers provided by a database from Department of Industrial Works: Ministry of Industry. Three hundred and seventeen returned the questionnaire making an effective response rate of 20%. The results show that two organizational aspects (accounting system effectiveness and organizational information integration) have significance positively related to four perspectives of accounting information usefulness for performance evaluation. Furthermore, the results empirically demonstrate that accounting information usefulness for performance evaluation will encourage an employee's attitude and behavior, namely, organizational commitment, job satisfaction and employee effort. Moreover, this result shows that all three measures of accounting information usefulness for performance evaluation (assessment system trust, job reward justice and benefit distribution clarity) have significance directly influenced the firm's success. In addition, this study investigates the necessity of employee's attitude and behavior which enhances the firm's success. The research results confirm that organizational commitment and employee effort increase the firm's success. In addition, a significance of motivational system variable could affect the relationship between employee's attitude and behavior and the firm's success.

Keywords: *accounting system; organizational information integration; accounting information usefulness, performance evaluation*

2. SMALL BUSINESS BENEFITS FOR, BARRIERS TO, AND INFORMATION SOUGHT USING THE INTERNET

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ABSTRACT

Small businesses require the right information to enhance their competitiveness, increase access to markets, and improve profitability. The internet is widely recognized as a valuable source of information, yet small businesses are reported to lag behind their larger counterparts in internet adoption. This paper reports on research investigating the perceptions of micro-sized small business owner-managers in terms of benefits for and barriers to internet adoption, and what information they seek using this channel. A survey of micro-sized small business owner-managers (n=177) was undertaken in December 2008 via mail instrument. Findings suggest that the 15 benefits of internet adoption identified in the literature are important to owner-managers. Greater internet use is correlated with a perception that the internet improves a firm's image, helps provide better customer service, facilitates increased customer satisfaction, assists in increasing productivity, and provides continuous advertising globally. In contrast, of 12 barriers reported in the literature in 2000, only one barrier (the possibility for decreased productivity through frivolous use) tested as statistically significant in 2008. Of the 17 types of information sought, 10 types were significantly correlated with respondents' age and educational qualifications or the age of the

business. The findings suggest that managers have embraced the benefits of the internet whilst reducing their levels of concern regarding its use.

Keywords: Small Business, Internet, Adoption, Barriers, Channels

3. PARTICIPATION PREFERENCES AND BRAND COMMUNITY INTEGRATION: AN EMPIRICAL INVESTIGATION

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ABSTRACT

This research extends the study of brand community by conceptualizing and empirically investigating member participation modes and integration in a brand community. A sample of 111 students attending a college basketball game responded to a survey pertaining to a brand community built around a small Northeast college's basketball program. Empirical results provide valid and useful scales to measure brand community participation based on preferences for spatial (physical–virtual), temporal (synchronous–asynchronous) and exchange (relational–transactional) characteristics. Results were consistent with efforts by the proponents of the brand which were geared toward the physical, synchronous and relational forms of participation. Students who had stronger preferences for the physical, synchronous and relational ends of the three participation characteristics had more positive feelings toward community integration with the team. Students with greater tenure and who had stronger preferences for the physical and relational ends of the spatial and exchange characteristics had more positive feelings toward community integration with the fans. Students with a stronger preference for the relational end of the exchange characteristic also had more positive feelings toward community integration with the school. Results are interesting because they are supportive of a framework to gear efforts to increase brand community integration in ways that are consistent with the preferences of the targeted community members.

Keywords: Brand Community, Theory Building, Scale Development and Validation, Participation Dimensions, Brand Community Membership

4. MANAGEMENT CONTROL SYSTEM EFFECTIVENESS OF THAI MANUFACTURING FIRMS: IMPACTS ON OPERATIONAL ADVANTAGE, MANAGERIAL CAPABILITY, AND BUSINESS SUCCESS

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ABSTRACT

This research examines six components of management control system effectiveness and operational advantage, managerial capability and business success. Additionally, the explaining of the moderator effect of IT support that influences both operational advantages, managerial capability on the business success will extend to the empirical literature related to the usefulness of firms, the effectiveness of the sanction imposed for control. The examination all of those the relationship will provide to the literature concerning described to the advantage of management control system effectiveness. The result reveals that management control system effectiveness has a positive influence on operational advantage and managerial capability, also on business success. Efficiency of IT support and Environmental diversity definitely moderates the operational advantage and managerial capability relationships. Thus, theoretical

and managerial contributions are provided and limitations of the study and suggestions for further research are presented accordingly.

Keyword: Management control system effectiveness, Cost efficiency, Risk avoidance, Information abundance, Rapidly strategic interactive, Budget fitness, Good execution standard, Operational advantage, Managerial Capability, Business success, IT support, Environmental diversity

5. EVALUATING TWO ONLINE SIMULATION GAMES IN AN UNDERGRADUATE SUPPLY CHAIN MANAGEMENT COURSE

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ABSTRACT

In this paper, we review and evaluate two online simulation games for teaching supply chain management. One game is Online Beer Game developed by Jacobs (2000) and another game is Supply Chain Game developed by Responsive Learning Technology. Both online simulation games provide great opportunities for students to actively learn materials and apply their knowledge to real-life scenarios. We evaluated both games in an undergraduate supply chain management course in an AACSB school in 2007 and 2008. The student evaluations showed that most of the students enjoyed playing the two games and preferred simulation game approach to traditional teaching methods. Students also rated Supply Chain Game higher than Online Beer Game. We also discuss how to integrate the two simulation games into an undergraduate supply chain management course.

Keywords: Supply Chain Management, Online Simulation Game, Education

6. CREATING AN ENTREPRENEURIAL CULTURE AT TWO-YEAR COLLEGES: A CONCEPTUAL PAPER

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ABSTRACT

This paper examines the creation of an entrepreneurial culture, the unit of analysis being two-year colleges. The two main questions posed by this conceptual paper are: how does a two-year college create an organizational culture of entrepreneurship, and what are the entrepreneurial opportunities for two-year colleges? As an international business management educator, I was seeking to conduct conceptual research into the strategies needed to create a culture of entrepreneurship at two-year colleges. My research interest is to explore how two-year colleges can encourage students to become entrepreneurs, regardless of the discipline they are pursuing in their degrees, and how two-year colleges can develop the entrepreneurial qualities of faculty members and staff. Traditionally, academia has focused on developing the entrepreneurial spirit of business administration students, but today the trend is to encourage entrepreneurship at all educational levels and across all content areas to confront the economic challenges that the United States is facing (Kauffman Foundation, 2008). My conceptual research reviewed general strategic practices from universities, the National Association for Community College Entrepreneurship (NACCE), and the National Foundation for Teaching Entrepreneurship (NFTE), which two-year colleges can adapt to create an institution-wide culture of entrepreneurship.

Keywords: Organizational culture, strategic entrepreneurial process, and entrepreneurial education

7. PERCEPTIONS OF NONPROFIT FINANCIAL REPORTING QUALITY: THE IMPACT OF AUDIT COMMITTEES' PERSONAL TIES AND AUDIT FIRM SIZE

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ABSTRACT

Experts contend that barring management from nonprofit organizations' audit committees will allow them to more effectively represent the interests of donors. One previously unconsidered factor could, however, deleteriously impact the extent to which donors perceive that managerially independent audit committees regard their interests: committee members' personal ties to the nonprofit organization. Partially countering this potentially negative effect may be the size of the organization's audit firm. Recognizing the significance of these issues, this paper investigates the influence of audit committee composition and audit firm size on individual donors' perceptions of nonprofit financial reporting quality. The study finds that impairments to perceived quality occur: when audit committee members have strong personal bonds to a nonprofit organization; and when a small accounting firm is used instead of a Big 4 auditor. Given the importance of fostering donor trust, these results suggest the significance to nonprofit organizations of carefully considering both the composition of their audit committees and their choice of external auditors.

Keywords: *Nonprofit Accounting, Earnings Quality, Nonprofit Financial Reporting Quality, Audit Committee Independence, Audit Firm Size*

8. MANAGEMENT ACCOUNTING INFORMATION SYSTEM EFFECTIVENESS AND BUSINESS VALUE CREATION: AN EMPIRICAL STUDY OF THAI LISTED FIRMS

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ABSTRACT

This study aims at investigating the influence of management accounting information system (MAIS) effectiveness on business value creation via information quality and managerial performance as the mediating variables. It also examines the influences of information technology intensity and competitive pressure that moderate the relationships. In addition, it develops the new construct of MAIS effectiveness that consists of systematic information integration, apparent process reduction, responsibility to diversity requirements, and effective cost management. Data were collected by survey questionnaires administered to the heads of accounting departments of Thai listed firms, 126 completed questionnaires are used in the analysis. The results demonstrate that firms with the higher degree of MAIS effectiveness potentially promote greater business value creation through information quality and managerial performance. Surprisingly, the results also indicate that technology intensity and competitive pressure do not moderate the MAIS effectiveness-business value creation relationships. Contributions and suggestions for further research are also provided.

Keywords: *Management Accounting Information System, Systematic Information Integration, Apparent Process Reduction, Responsibility to diversity requirements, Effective Cost Management, Business Value Creation*

9. TEACHING CROSS-FUNCTIONAL INTEGRATION AT THE UNDERGRADUATE CURRICULUM – USING ERP TOOL

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ABSTRACT

The business organizations are demanding that present and future graduating business majors must not only possess the skills and subject knowledge of their functional areas but must understand the cross-functional integration of business functions. The AACSB, the business accreditation body, also emphasizes the need for introducing courses at the undergraduate level to expose students to integration concepts. Recognizing the need for teaching students cross-functional business integration, many schools have introduced special courses in their curriculum. Our school designed a new course at the junior level for teaching undergraduate business majors a cross-functional business integration and adopted SAP as a tool to teach cross-functional integration. The paper articulates interesting findings of experiences of both faculty and students of this course.

Keywords: SAP, integration, cross-functional, business, undergraduate

10. PREPARATION OF CASH FLOW STATEMENT: AN ALGEBRAIC-ACCOUNTING EQUATION APPROACH FOR CLASSROOM INSTRUCTION

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ABSTRACT

The cash flow statement is an important and required part of a company's financial reporting system. Most companies prefer the indirect method for preparing the cash flow statement. Almost all accounting textbooks discuss the steps involved in the preparation of the statement of cash flows by the indirect method. The steps tell us whether to add or subtract an increase or decrease in a balance sheet item such as accounts payable or prepaid expenses. This item-by-item approach leads to a set of back-box rules that seem to contribute to the inconsistencies in the articulation of the financial statements. In this paper we present an alternative approach based on algebraic-accounting equations for preparing the cash flow statement. This approach explains the logic behind the black-box rules of the indirect method. It can be used in the classroom to teach the cash flow statement preparation by itself or as a supplement to the material in standard accounting textbooks. We believe that it will help the students and the professionals involved in the preparation of the cash flow statements develop a better understanding of the indirect method and also lead to an improvement in the articulation of the financial statements.

Keywords: cash flow statement, indirect method, articulation of financial statements

11. THE IMPACT OF MANAGEMENT INFORMATION SYSTEMS ON ORGANIZATIONS PERFORMANCE: FIELD STUDY AT JORDANIAN UNIVERSITIES

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ABSTRACT

The ultimate purpose of this study is to investigate the impact of MIS on organizations performance from the academic point of view at the Jordanian universities that have a business college. The target population for this study comprised all the business faculties' deans and departments' heads in Jordanian universities, state and private. A simple random sample of (15) universities were chosen from the targeted universities, 120 questionnaires were distributed (8 questionnaires for each university), the response rate was 70% (84 usable responses); statistical tools were used to test the hypothesis such as: spearman correlation coefficient and simple regression. The key findings indicated that, there is a significant positive relationship between MIS and organizations performance; which implies that the higher the management information systems, the higher the organizations performance. Also the findings showed that the management information systems had a significant impact on organizations performance. At the last part the researchers suggests a number of interesting recommendations for Jordanian universities management.

Keywords: Management Information Systems, Organizations Performance, Jordan Universities

12. THE EFFECT OF INTERNATIONAL CURRENCIES UPON GOLD AND SILVER PRICES

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ABSTRACT

Financial literature has demonstrated over many years that gold and silver prices are sensitive to inflationary expectations. Since the strength/weakness of the US dollar is believed to be a prime determinant of inflation, then gold and silver prices intuitively are currency sensitive. All investors are exposed to foreign currency risk in today's global economy. This study investigates the association between eight non-US currencies and the price of gold and silver over an 8-year period, 1999-2006. The results demonstrate that first, gold and silver prices move in unison which suggests that they are influenced by common economic factors and may be considered substitutes for risk-aversion purposes. Secondly, even though most of the currencies relative to the US dollar exhibit significant associations with the prices of gold and silver at times, the investor should be selective as to choosing a particular foreign currency to determine the strength or weakness of the US Dollar instead of using a trade-weighted single index such as the commonly used Dollar Index.

Keywords: Gold; Silver; International Currencies; Gold Prices, Silver Prices

13. MODELING COMMERCIAL INVESTMENT OPPORTUNITIES AND PRIORITIZING WITH ANALYTIC HIERARCHY PROCESS (AHP)

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ABSTRACT

Prior research developed a model for prioritization of assets with the Analytical Hierarchical Process (AHP) approach. AHP allows both subjective and objective information to be considered via the development of a

ratio scale of alternatives' preferences. A hierarchical model is developed with various levels of objectives. Multiple decision maker(s) provide input to determine rankings. This article's focus is extending the model to commercial investment with multiple alternatives.

Keywords: investment opportunities, for prioritization of assets

14. SEARCH ENGINE MARKETING: TECHNIQUES, TOOLS, AND UTILIZATION

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ABSTRACT

The success of a World Wide Web (WWW) based marketing strategy requires the development of a high quality web site and a clever mix of methods to lead traffic to it. Of these methods of directing traffic, perhaps the most exploited is the search engine. Search Engine Marketing (SEM) is the strategy of designing a web site so that when users search for information relevant to its content, the site will be returned as close to the top of the search results list as possible. Historically, instead of using search engines, users were more likely to visit a favorite portal site or work their way through directory links, or bookmark to an appropriate and relevant web site. Therefore, marketers concentrated on generating traffic with banner ads, pop-ups, and conventional media to their sites. In recent years, users are using search engines which offer better and quicker search results. In this environment the ubiquitous and free technology of the search engine beckoned.

Search engine marketing differs significantly from all other methods of soliciting WWW visitors because search engines provide basic services for free to information seekers and providers alike. The downside is that web designers have no control over how search engines work. Designers must divine the methodology of each search engine, choose which one(s) is best suited to their purposes and tweak the design of their sites accordingly.

How much will SEM efforts improve the bottom line? Currently, and probably for some time, there is no credible way of knowing. Most of the data is collected by the marketers themselves and as a result, is rather glowing. On the other hand, publicly reported financial data shows that expenditures on paid listings ("sponsored links") are a significant revenue stream. This indicates that even as benefits are difficult to measure, online businesses are reserving larger portions of their budgets for SEM. Optimization consultants have experienced a parallel increase in requests for services. This paper will examine the history of search engine marketing, technologies and tools of SEM and its current utilization.

Keywords: Search engine marketing, Web advertising, cyberspace marketing

15. RATIONAL CHOICES, INDIVIDUAL AND GROUP DECISION TAKING: AN EXPERIMENTAL GAME

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ABSTRACT

This paper examines the effects of gender and formation of groups on rational choices using an experimental approach, within a Beauty Contest game. Experimental results suggest that women and men have different learning rates and that group decision taking is superior to individual decision taking, regardless of gender.

Keywords: decision making; beauty contest game; behavioral finance

16. IMPLICIT AND EXPLICIT SELF-ESTEEM AS ANTECEDENTS OF THE GOAL ORIENTATION AND COGNITIVE ENGAGEMENT RELATIONSHIP

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ABSTRACT

This study examines the influence of implicit and explicit self-esteem on a three-factor goal orientation model and cognitive learning processes. 228 participants completed an online survey assessing their explicit self-esteem, goal orientation, and cognitive learning strategies. Then, they completed an in-person Implicit Association Test that measured their level of implicit self-esteem. Results indicated that (a) learning goal and performance-avoid goal orientations were significantly influenced by explicit self-esteem, (b) genuine low self-esteem (a combination of low explicit/low implicit self-esteem) was a significant, positive predictor of performance-avoid goal orientation, and (c) cognitive engagement was differentially influenced by the three different types of goal orientation. Implications for the role of self-esteem in goal orientation and cognitive engagement processes are discussed.

Keywords: Self-Esteem; Goal Orientation; Cognitive Engagement; Personality

17. ONLINE TICKETING IN THE AIRLINE INDUSTRY: THE GLOBAL IMPACT

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ABSTRACT

As consumers move away from the traditional approach of buying airline tickets in the past years, airlines are benefiting from cost reduction due to the rapid increase in paperless e-ticket sales and restrictive use of traditional travel agencies. However, when purchasing airline tickets across national borders, traditional travel agencies still play a role, even many US- and European-based airlines have reduced their ticket sales commissions to the travel agencies. This study suggests that in order for airlines to stay competitive in the industry, in addition to offering better airfare, many international airlines in developing countries must follow their US and European competitors to aggressively deploy online ticketing strategies.

Keywords: E-commerce; E-tailing; Airline Industry; Multinational Management, Travel Industry

18. MOTOR POOL FLEET SIZE DETERMINATION: A SIMULATION CASE STUDY

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ABSTRACT

In this paper, we describe a case study involving the application of Discrete Event Simulation Methodology to determine the optimal fleet size of a company's motor pool. The pool cars are used by the company's employees for local, out-of-town or special trips. Whenever a pool car is not available for an out-of-town trip, the motor pool department arranges for a rental car. If the company maintains a smaller fleet of cars in its motor pool, the rental costs will be high, since it would be forced to provide a larger number of rental cars to meet the travel needs of the employees. If it maintains a larger fleet of cars in its pool, the total rental charges will be lower, but the fixed costs of fleet ownership will be higher. We

develop a simulation model, using the data collected by the company on the categories and durations of the trips and validate it by comparing the results of the model to the actual data. Then, we estimate the total costs, by running the simulation model at different fleet sizes and service levels. From these results, the fleet size that yields the lowest total cost at a specified service level is identified.

Keywords: *Discrete Event Simulation, Optimal Fleet Size, Service Level*

19. FORECASTING ENVIRONMENTAL COMMODITIES PRICES: ECONOMETRIC AND NEURAL NETWORK MODELS WITH / WITHOUT WAVELET FILTERS APPLIED TO THE PRICE OF ETHANOL

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ABSTRACT

The sugarcane culture in Brazil rejuvenated in 1975 with the creation of the National Program of Alcohol. Contrasting with the hydrated ethanol that has higher addition of water and purity degree of at least 94.5%, the anhydrous ethanol has a purity degree of at least 99.5%. The increasing pressure for searching alternative sources of energy, put the bio-diesel and specially ethanol in evidence again. The objective of this paper is to demonstrate the use of quantitative tools to forecast future prices of the anhydrous alcohol. This study aims to bring insights on forecast mechanisms and, in particular, to confront models based on econometric techniques and on neural networks. In this study, we compare forecasts using two approaches: (i) econometric models and (ii) neural networks techniques. The results evidenced that wavelet filters do not necessarily improve forecasts. Neural networks, in spite of being able to incorporate non-linear relationships, also did not produce superior estimates. Particularly, the seasonality of the sugarcane culture affects the price behavior of the raw material of the anhydrous alcohol and seems to be better captured by the ARIMA/SARIMA model.

Keywords: *Brazil; Sugarcane; Ethanol; Energy; Forecast Prices; Neural Networks Techniques; Wavelets*
