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**ABSTRACTS****1. THE EFFECT OF E-COMMERCE COMPETENCE ON ACCOUNTING INFORMATION QUALITY: AN EMPIRICAL STUDY OF E-COMMERCE FIRMS IN THAILAND**

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**ABSTRACT**

*This article is about the effect of e-commerce competence on accounting information quality. The study examines the relationships among e-commerce competence and accounting information quality, whereas technological turbulence is taken as moderator. The results indicate that effective database management, sufficient financial supervision, and optimizing inventory control have direct effect on accounting information quality as well as that effective database management, sufficient financial supervision, and optimizing inventory control have positive influences on accounting information quality under technological turbulence. This research shows the effect of e-commerce competence is also directly related on accounting information quality. Finally, contributions and suggestions are also provided for further research.*

**Keywords:** *Effective Database Management; Sufficient Financial Supervision, and Optimizing inventory control; Technological turbulence; and Accounting information quality*

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**2. LIBERATING VOICE CONSTRAINTS: A SYSTEMIC PROCESS MODEL OF VOICE**

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**ABSTRACT**

*Over the past several decades, voice has been narrowly construed as a thing or behavior, most often as a unidirectional upward expression of primarily cognitive, problem-focused information that is deemed important for organizational learning and improvement. Yet little theoretical or empirical attention has been paid to the dynamics of voice as a systemic network of communication processes. Thus, in this paper we develop an iterative, systemic, process-oriented model of voice. The model enables diagnoses of imbalances in organizational voice systems, and generates new opportunities for research and practice.*

**Keywords:** *voice, silence, process, inform, decide, transparent, multi-level, theory, model*

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**3. NATIONAL CULTURE, CREATIVE IDEA SOURCING, AND INNOVATION DEVELOPMENT MODELS: A FEW PROPOSITIONS**

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**ABSTRACT**

*While numerous research studies examined influence of leadership and organizational context on employee creativity and innovation process, influence of national culture on organizational creative idea*

*sourcing and innovation development process is still unexplored and not empirically tested. The paper examines impact of national culture on creative idea sourcing and innovation development models. Based on extensive literature review, a few hypotheses are proposed for future research directions.*

**Keywords:** *national culture, creative idea sourcing, innovation development model*

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#### **4. THE IMPACT OF COUNTRY ATTRIBUTES ON STUDY ABROAD PROGRAM AND TOURISM DESTINATION PURCHASING DECISIONS**

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##### **ABSTRACT**

*Place branding has become a very competitive arena. Despite the interest of researchers and practitioners, the segment of study abroad programs has received limited attention in the literature review. According to the 2008 Global Directions in Language Travel report, in 2008, in the language studies abroad travel market, more than 1.3 million students studied languages abroad. This limited attention is surprising, given that more and more students are studying abroad. Thus, the objective of this study is to investigate which country attributes are considered relevant when students choose a place for study. In addition, the study investigates whether these attributes are similar to or different from those contemplated when a country is considered as a tourist destination. The results of this study will provide educators and university administrators with some direction for developing more attractive study abroad program offers. In addition, place marketers and governments can benefit from these results with their efforts to attract more visitors to their countries since the market segment of youth pursuing an education aboard has seen steady growth in recent years.*

**KEYWORDS:** *Image, Destination, Country, Attributes, Study Abroad*

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#### **5. KNOWLEDGE, SKILLS, AND ABILITIES FOR ACCOUNTING: AN INVESTIGATION OF STUDENT PERCEPTIONS**

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##### **ABSTRACT**

*There have been many calls from members of the accounting profession for educators to emphasize nontechnical skills in accounting courses. In this study, we surveyed 375 business and non-business students at three colleges/universities in the United States. All of the students had completed the two introductory accounting courses. The students were surveyed to determine their perceptions of the importance of the knowledge, skills, and abilities (KSAs) necessary for success in the accounting profession. The study results suggest that students perceive technical KSAs to be more important than the nontechnical KSAs. In addition to assessing the students' perceptions of the importance of these KSAs, we examined the relationship of the students' perceptions to the student demographics. The demographics included: major, rank, gender, and overall grade point average. The statistical analysis of the responses indicated some differences across the demographic groups. The results of this study may be helpful to educators as they design class activities to increase the students' awareness of the importance of nontechnical skills to success in accounting.*

**Keywords:** *Knowledge, Skills, and Abilities; Introductory Accounting; Student Perceptions*

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## 6. PARENTS' PERCEPTIONS OF CHILDREN'S PURCHASE INFLUENCE, THE EFFECTS OF SELECTED DEMOGRAPHIC VARIABLES

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### ABSTRACT

*The purpose of this research is to explore parents' perceptions of children's influence on purchase decisions based on selected demographic variables including ethnicity (Hispanic vs. Anglo), age of the child, product type (durable, non-durable and child-related) and gender of the parent. The study is based on a survey of 135 parents from the United States with children between the ages of 4-18. The results indicate that the type of product and age of the child impact parents' perceptions of children's influence on purchase decisions. There were no difference in parents perceptions of children's influence based on gender or ethnicity. The perception of children's influence was highest for products that related directly to the child. Following child-related products, non-durables came in second and the least amount of influence was found in durable products. The age of the child also influenced parents' perceptions of influence. The older the child, the more influence he/she is perceived to have.*

**Keywords:** Family decision-making, family purchase decisions, children's influence in purchase decisions

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## 7. AN INTERPRETATION OF CARRY TRADE PROFITABILITY

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### ABSTRACT

*The forward premium anomaly has served as the theoretical foundation of positive returns from currency speculation. Nonlinearity in the relation of currency returns and interest rate differentials should be included in speculator expectations. Within narrow ranges, the counteracting effects of nonlinear and linear terms would have resulted in the observed sensitivities to interest rates. However, outside these ranges the markets may experience significant growth, or ultimate bust.*

**Keywords:** Forward Premium Anomaly, Speculative Returns, Portfolio Kurtosis, Efficiency

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## 8. MARKET RISK AT CREDIT UNIONS

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### ABSTRACT

*Market risk is related to the uncertainty of future revenue due to adverse changes in prices and rates in various markets, the risk on capital income that occurs due to changes in the value portfolios of financial instruments. This risk arises from market maker activity, dealing and making positions about interest rates, currencies, stocks and derivatives.*

**Keywords:** interest rate, income, investments, bank interest, assets and liabilities

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## 9. ASSESSING KNOWLEDGE SHARING IN IRANIAN SMEs USING FUZZY LOGIC INFERENCE

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Nazanin Shahrokhi, Islamic Azad University, Science and Research branch, Tehran, Iran

### ABSTRACT

*Nowadays, the value and importance of knowledge, doubtlessly, plays a crucial role in business environment, therefore, Knowledge Management (KM) has attracted the attention of business companies, including Small and Medium Enterprises (SMEs) in Iran, however, Very few researches on this matter has been done. Since Knowledge Management has such strong influence on organizational performance, it is important for SMEs to invest and focus on KM activities as they would create a platform for innovation and thus enhance the performance. This study determines the Critical Success Factors (CSFs) of SMEs. Therefore due to ambiguity of knowledge sharing assessment, a fuzzy inference system has been constructed, considering social, organizational and technological conditions. Each of which has been presented with factors which were gained through brainstorming. The findings of this research might be useful for SME's managers to perform gap analysis between existing level and the desired one.*

**Key words:** Knowledge Management; Critical Success Factors; Small and Medium Enterprises, organizational performance; Fuzzy Logic Inference System

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## 10. THE AUDIT FUNCTION AS A SIGNIFICANT CORPORATE GOVERNANCE MECHANISM: A SYNTHESIS OF RELEVANT LITERATURE FROM QUALITATIVE PERSPECTIVE

Cristina Boța-Avram, Babeș-Bolyai University, Cluj-Napoca, Romania

### ABSTRACT

*The purpose of this paper is to develop a qualitative analysis through which I intend to realise a relevant synthesis of theoretical and empirical literature with respect to different approaches of the audit function as an important mechanism of a sound corporate governance system. Based on a normative approach that has been adopted, the research methodology is focused on the examination of significant academic literature with relevant contributions in the field. The value of the papers consists in the possible research directions that could be developed further, considering the many pressures that business community faces from different investors and stakeholders that are more and more interested in the quality of corporate governance as a key system that could ensure the managing the businesses in the way that different conflict of interests that might appear to eliminated.*

**Keywords:** corporate governance, audit function, qualitative analysis,

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## 11. GROWTH IMPACT OF SEZs IN GUJARAT

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### ABSTRACT

*Special Economic Zones (SEZs) are growth engines that can boost manufacturing, augment exports and generate employment, thus boosting industrial growth in an economy. The current paper is a descriptive paper that describes the economy of Gujarat from the point of view of SEZs. The paper highlights the geographic spread of SEZs in Gujarat and gives facts about the number of SEZs (functional as well as non-functional) in Gujarat State. Finally it describes the importance of SEZs in Gujarat by studying an activity wise SEZ growth and seeing whether these SEZs have fostered only the basic industrial set up of Gujarat or whether they have even helped to introduce new sectors and industries (which do not have*

any history of past existence) to bring up the economy of Gujarat state. Thus, for a state to rank number 1 from industrial point of view, it is necessary that it innovates in its industrial set up and exercises new mechanisms (like setting up SEZs) for industrial growth.

**Keywords:** Gujarat, Special Economic Zones (SEZs), geographical spread, activity pattern, number of establishments

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## 12. ECONOMIC ANALYSIS OF MEDICAL SERVICE'S COSTS IN ROMANIA

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### ABSTRACT

*In the current context of global economic crisis, the increasingly and diversification of the needs and scarce resources, in the context of the changing for the of economic power poles (from America and Europe to emerging countries – China, India, Brazil), the problem of efficient human activity and consumption of resources is a priority for all European Union countries (more so as the euro area was badly affected by the economic crisis).*

*In this context, in Romania there is a big issue for rationalizing of the resources spent by the state budget to support all budgetary sectors (health, education, public administration, justice, culture, etc.). Among these, the healthcare sector is one of the most important sector (taking into account the consumption of the resources). Therefore, assessment of operating costs of this system is a key element in the attempt to improve the efficiency in this area.*

*In this paper we will analyze some methods for the assessment of the medical services costs. in order to increase the efficiency, from a Romanian perspective.*

**Keywords :** Healthcare services, costs, evaluation, efficiency, effects, sanitary services, healthcare system, evaluation.

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## 13. BRAIN CHIP IMPLANTS: CONTROLLING MOVEMENTS WITH THOUGHT ALONE: THE IMPOSSIBLE BECOMES REALITY

Ahmed Elmorshidy, Claremont Graduate University, USA / Gulf University for Science & Technology, Kuwait

### ABSTRACT

*This paper defines and discusses the break-through technology of brain implants. Brain implants, often referred to as neural are technological devices that connect directly to a biological subject's brain. The paper explains how the link between the computer chip and the human brain is established, and how things that used to be in the science fiction movies has now become reality such as controlling movements through thought only and giving orders to the computer through the brain directly without any other interference from the human body. The paper also discusses the vital implication of this technology in the healthcare industry and the hope that this technology gives to paralyzed patients interact with their environments and perhaps, ultimately, to bypass damaged spinal cords and restore movement to lifeless limbs.*

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#### 14. ENVIRONMENTAL REPORTING AND DEVELOPMENT

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##### ABSTRACT

The purpose of this paper is to contribute to an understanding of the factors that influence corporate environmental reporting at the European Union level. The research is conducted as an empirical study which explains how environmental disclosure varies across countries and continents and if factor such level of development explains environmental disclosure at the European Union level. This study is not a research of some particular entities regarding environmental disclosure. The paper discusses environmental disclosure as an average of all the environmental disclosure of all the entities within a European Union country. The paper supplements previous studies regarding environmental disclosure and the factors that can influence environmental disclosure.

**Keywords:** development, environmental reporting, European Union, country, empirical research

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#### 15. TECHNOLOGY ACCEPTANCE MODEL AND MOTIVATIONAL MODEL CONTRIBUTING TO STUDENT SATISFACTION IN ERP-SIMULATED WEB-ENHANCED COURSE

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##### ABSTRACT

*Student satisfaction is a crucial part of the effort to successfully market higher education. This is true given the dynamic increase in ERP course offerings. This study is one of the few attempts to explore students' satisfaction in web-based ERP-simulated learning medium. The model integrates the technology acceptance model and motivational model with an attitudinal variable contributing to student satisfaction in ERP-simulated web-enhanced course. Although the structural model has not yet confirmed relationships among all variables, perceived usefulness may have the highest impact on commitment. There may be negative relationships between perceived enjoyment and commitment, perceived ease of use and perceived enjoyment, as well as perceived enjoyment and attitude toward this ERP learning medium. Further research is recommended.*

**Keywords:** ERP and Education, Educational Technology, Technology Acceptance Model, Motivational Model, Student Commitment, Student Satisfaction

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**16. THE INFLUENCES ON THE ACCEPTANCE TO NEW FASHION PRODUCTS (NEW ARRIVAL)**

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**ABSTRACT**

*Successful or failure entrepreneurs and importers of fashion products in business are shifting. The fashion products were changed by popular culture, the acceptance of the new arrival fashion items and also the recognition on the acceptance factors of new arrival fashion item as the critical consideration. Results shown that female has higher acceptance level of new arrival item than male. With age increased, the acceptance level of new arrival item is decreased respectively. Married persons have the lowest acceptance level when compared to the single and the widowed/divorce persons. In addition it was revealed that the degree of interest in various columns affect with the acceptance level of new arrival fashion.*

**Keywords:** *Fashion adoption, Fashion products, and Consumer behavior*

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**17. CARBON CREDIT STORAGE: A STUDY OF HOW TO MEASURE AND ACCOUNT POSTING**

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Fabiano Guasti Lima, Universidade de São Paulo, Ribeirão Preto, Brazil

Antonio Carlos da Silva Filho, Uni-FACEF, Centro Universitário de Franca, São Paulo, Brazil

**ABSTRACT**

*This paper presents a carbon-accounting method commonly use by practionaries, the form of carbon valuation in the light of real option methodology and how to post the carbon credits into the accounting system will be study as well. The lack of consistency to measure the carbon inventory in the atmosphere and even the definition as intangible asset are address in this paper too. As conclusion is notaries that there is no consensus related carbon credits between academics and practionaries, the necessity of accurate measure and how much certain carbon project is the fact mitigating the GHG from atmosphere are explore in this study too.*

**Keywords:** *Carbon Credit, International Financial Reporting Standards (IFRS), Duration of Carbon Credit*

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**18. DETERMINANTS OF ACCOUNTING STUDENTS' ACADEMIC PERFORMANCE:  
A FACTOR ANALYSIS BASED APPROACH**

Carmen Giorgiana Bonaci, Babeş-Bolyai University, Cluj-Napoca, Romania

Razvan V. Mustata, Babeş-Bolyai University, Cluj-Napoca, Romania

Alexandra Muşiu, Babeş-Bolyai University, Cluj-Napoca, Romania

**ABSTRACT**

*Our paper is developed as part of a research project dealing with the adaptation of the Romanian accounting educational system to the necessities of the global economic environment. More precisely we focus on determinant factors of accounting students' academic performance. We consider that a well grounded conceptual approach of these determinants would play the role of a bench-mark, helping us in designing the framework intended to optimize our national educational system. In order for us to be able to rely on such established determinants, further empirical testing is required. This is where we place the objective of our paper that is to document the considered determinants by employing factor analysis methodology. Testing was done within a particular setting of the Romanian educational system by considering accounting students. The obtained results are useful in both presenting insights*

*characterizing the Romanian educational environment and in moving forward in terms of the larger undertaken research demarche representing our research project.*

**Keywords:** *accounting students, academic performance, determinant factors, factor analysis, research project*

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## **19. AN ANALYSIS OF GAMBLING MARKET ECONOMICS**

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### **ABSTRACT**

*Gambling markets have historically provided a convenient and easily interpretable area for testing and examining efficient market questions. In sports betting the forecasted value of a wager (as represented by the odds or point spread) can be compared to the final outcome of the event (exhibiting the underlying value of the wager) to test for efficient behavior. This paper discusses efficient market issues and specifically examines the market for professional football betting. Five years of gambling data are analyzed in determining possible market inefficiencies. A football betting strategy is examined that exhibited significantly positive results. These positive gambling returns are discussed relative to the efficiency of the football betting market and in comparison to the efficiency of other types of economic or financial markets.*

**Keywords:** *Efficient markets, gambling, decision theory*

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## **20. ROLE OF CULTURE IN ACADEMIC PERFORMANCE: AN EXPLORATORY PILOT STUDY OF TWO INDIAN INSTITUTES OF TECHNOLOGY**

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Narendra K Sharma, Indian Institute of Technology, Kanpur, India

### **ABSTRACT**

*In this paper, we seek to investigate role of culture on productivity of academic institutions. This exploratory pilot study looked at culture of two IITs (by using the Hofstede's cultural dimensions) and related it to productivity). It was found that the two IITs considered by us differed significantly on culture dimensions; but the productivity (on an aggregate level) was nearly the same. However, detailed analysis revealed interesting findings. IIT with significantly higher score on power distance also had a significantly higher score on 'caring based practices' and 'flexibility' (it was seen to be an innovative way of overcoming ill effects of higher power distance). The other finding was that the departments with low score on uncertainty avoidance (UA) engaged in more challenging and high risk projects; while the departments with high score on UA focused more on fertile areas and low risk projects. Also departments with high score on collectivism engaged in joint research/projects; while departments with low score on collectivism focused more on solo efforts. This pilot exploratory study revealed that productivity of the two IITs did not vary with their culture (when number of papers published was the criteria) on a macro level; but had subtle relationship with culture. This was reflected in undertaking of high risk projects/research (related to low UA); and engaging in joint research/projects (related to high collectivism). These will be considered in a large scale study planned in future.*

**Key words:** *culture, productivity, academic institutions*

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**21. FUZZY LOGIC CLOUD COMPUTING USER'S SATISFACTION ASSESSMENT METHODOLOGY**

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Nazanin Pilevari, Islamic Azad University, Tehran, Iran

**ABSTRACT**

*While cloud computing is expanding rapidly as a service used by many individuals and organizations internationally, policy issues related to cloud computing are not being widely discussed or considered. This paper describes issues for having trusted cloud computing. Therefore due to ambiguity of user's satisfaction assessment, a fuzzy inference system has been constructed, considering security, adoption, policy and obstacles to evaluate cloud computing user's satisfaction. This evaluation helps managers to perform gap analysis between existing level and desired one.*

**Key words:** Cloud Computing, Fuzzy Logic Inference System

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**22. EXECUTIVE PAY: ARE U.S. EXECUTIVE COMPENSATIONS JUSTIFIABLE:  
A CRITICAL EXAMINATION**

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**ABSTRACT:**

*With the collapse of some of the biggest and the most important financial institutions in the United States in 2008, and the government's effort to bail out some of the major firms on Wall Street, the issue of U.S. executive compensation has become a hotly debated and controversial issue. There are people who support executive compensations on grounds that it is necessary to retain superior talents in this country. On the other hand, there are people who argue that executive compensations have become out of line with the rest of the economy as well as that of other industrialized countries. This paper examines the issue of executive compensations and tries to show that, based on economic principles, excessive executive pay cannot be justified.*

**Keywords:** collapse, compensation, pay

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