
ABSTRACTS**1. EFFECTS OF AUDIT MORALITY AND ETHICAL JUDGMENT ON AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

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ABSTRACT

The objective of this study is to examine the influences of audit morality and ethical judgment on audit success of certified public accountants (CPAs) in Thailand. Audit morality is the independent variable, ethical judgment is the mediating variable, and audit success is the dependent variable of the study. In this study, 113 CPAs in Thailand are the sample of the study. The results of this study show that audit morality has a positive relationship with ethical judgment. Audit morality has a positive association with audit success and ethical judgment has a positive interaction with audit success. Accordingly, audit morality becomes a main determinant of explaining both ethical judgment and audit success. Ethical judgment is a partial mediator of the audit morality-audit success relationships. Potential discussion is efficiently implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusions, suggestions and directions for future research are also highlighted.

Keywords: Audit Morality, Ethical Judgment, Audit Success, Certified Public Accountant (CPAs)

2. VIRTUAL TEAMS: THE PROBLEMS AND POSSIBILITIES OF COMPUTER AND CYBER-BASED GLOBAL WORK GROUPS IN MODERN ORGANIZATIONS

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ABSTRACT

Over the last two decades, organizations have been increasingly conducting their operations virtually, via the Internet and other cyber-technologies. While researchers and academics have hailed virtual teaming as the organizational paradigm of the future, recent research gleaned from experiences of participants in these teams as well as corporate and industry leaders have revealed problems related to this promising new format. This paper explores these issues and examines methods of further developing this exciting new organizational communication modality.

Keywords: Virtual team, virtuality, virtual organization, cyber team, telecommuting, training, virtual teaming, mentoring, global

3. FOREIGN AND DOMESTIC INDUSTRY SCANNING IN BIOTECHNOLOGY: A U.S. AND JAPAN PERSPECTIVE

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ABSTRACT

This research examines international knowledge transfer and organizational learning in the biotechnology industries in Japan and the U.S. This study compares the incorporation and usage of foreign knowledge of U.S. and Japanese biotechnology firms, and the impact that has upon firms' innovative outputs. Results suggest that foreign knowledge has a stronger impact on overall innovation than does domestic knowledge for both Japanese and U.S. biotechnology firms, indicating that biotech firms that exploit national differences in this industry may have a competitive advantage over those that do not exploit

those differences. However, a domestic bias seems to persist for both U.S. and Japanese biotechnology firms.

Keywords: *Biotechnology, Technology Management, Cross-Border Industry Scanning, Japan, U.S.*

4. DATA MINING TECHNOLOGY EFFICIENCY AND AUDITING SUCCESS

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ABSTRACT

The objective of this research is to examine the relations between Data Mining Technology Efficiency on Auditing Success via Enhancing the Process of Audits, Fraud Prevention and Detection, and Effectiveness of Decision Making. Data collection is done by sending the questionnaires to certified public accountants (CPAs) in Thailand; 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 Auditing Success. The results show the Data Mining Technology Efficiency has positive relationships with Fraud Prevention and Detection, Enhancing the Process of Audits, Effectiveness of Decision Making and Auditing Success. Theoretical, managerial and research implications are also discussed.

Keywords: *Data Mining Technology Efficiency, Analyzing Financial Reports, Generation of Information, High Quality Information, Enhancing the Process of Audits, Fraud Prevention and Detection, Effectiveness of Decision Making, Audit Success*

5. THE M-TILE MEANS, A NEW CLASS OF MEASURES OF CENTRAL TENDENCY: THEORY AND APPLICATIONS

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ABSTRACT

A new class of measures of central tendency is introduced, called the m-tile means. These measures are widely applicable in both business and other applications. The sample mean and median are special cases of the m-tile means. In addition, the property of the "stability" of a measure is introduced and is also used to compare the measures under discussion. M-tile means are flexible, as their asymptotic variances, breakdown points and stability are functions of m. Hence a user may choose the value of m that best suits their application.

Keywords: *Measures of central tendency, resistance, outliers*

6. MOBILIZING HUMAN RESOURCES TO ENHANCE BUSINESS INNOVATION CASE STUDY: STRATEGY & INNOVATION DEPARTMENT IN VODAFONE EGYPT

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ABSTRACT

The uprising Egyptian revolution January 2011 triggered most organizations in the Egyptian society to revise strategies to invade markets vigorously with innovative plans in order to survive in such unforeseen economic

conditions. As change is the process by which the future invades our life, most organizations in Egypt nowadays are trying to pave the way for this change allowing for more innovative patterns that cannot be guided without the support of the human resources policies and practices. The importance of this study arises from its contribution at both the academic and the practical levels as it reflects not only the importance of innovation as a catalyst tool for the organization development but also it focuses on the importance of mobilizing human resources to enhance business innovation. On the academic level, the aim of this study is to shed the light on such a crucial approach of business innovation as one of the new trends in management studies as well as to highlight the crucial role of human resources to support business innovation initiative. On the practical level, the importance of this study arises from the fact that there are few studies within the Egyptian context that highlighted the importance of mobilizing human resources to enhance business innovation. This study would reflect the concepts derived from the literature review on both business innovation and human resources practices as applied on one of the Egyptian business organization in the field of communication: Vodafone Egypt. The focus of this study can be tackled through two questions. First is to what extent can human resources enhance business innovation? Secondly, to what extent the applicable procedures in Vodafone Egypt regarding both business innovation & human resources practices fulfill the standards driven through the international experiences?

Keywords: Innovation, Innovation Measurement, Innovation Dimensions, Innovation Strategies, Business Models, Human Resources Management

7. EFFECTS OF MARKET INFORMATION ON KNOWLEDGE MANAGEMENT AND NEW PRODUCT DEVELOPMENT TO PERFORMANCE: A CONCEPTUAL FRAMEWORK INVESTIGATION OF HIGH-TECH BUSINESS

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ABSTRACT

Building on prior research in organizational knowledge, learning and develop new product and service. This paper suggests a conceptual framework used to generate research proposition that provide insight into how explores the effects of knowledge management and new product Development (NPD) from the market information have to influence to Business performance and to examines role of moderator of market turbulence of enterprises, this paper develops 8 propositions Simultaneously, this paper try to finds out different formation overall factors. Other important findings the propose of this paper which is market information effect enough and more helpful to enhance customer network relationship and increase the business performance. Contributions and suggestions are provided for the future research.

Keywords: market information, knowledge management (KM), new product Development (NPD), Business performance and market turbulence

8. LEADERSHIP AND BANKING CRISES IN THE UNITED STATES AND ITS SEVEN TOP TRADING PARTNER COUNTRIES IN LATIN AMERICA

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ABSTRACT

This paper examines the leadership of business leaders and government officials in confronting the banking crises in the United States and states three propositions to study the gap in research regarding the leadership of the business leaders and chairmen of the National Banks of Argentina, Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Mexico, and the United States (Hornbeck, 2010).

Keywords: Banking crises, central banks, trading partners, the U.S., and Latin America

9. A STUDY OF HAITIAN IMMIGRANT'S ASSIMILATION TO WESTERN PRACTICES OF USING THE TELEPHONY AND INTERNET TECHNOLOGIES: ARE COMMUNICATIONAL TECHNOLOGIES A HINDRANCE OF HELP IN IMMIGRANT ACCULTURATION?

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ABSTRACT

This study examines the relationship between the use of technology to stay connected with home country and culture while adapting and integrating into the host culture. Through a survey the authors, probe into how Haitian immigrants living in South Florida with varying levels of contact with their home country acculturate into the receiving society, exploring an increasingly salient experience of contemporary global migrants. Immigration is the experience of acculturation by individuals and the emergence of culturally plural societies, where both immigrants and host country citizens can live together in a positive environment. In this study, we report our exploratory findings and insights from a survey conducted among Haitians immigrants in South Florida area, studying the relationship between the scope of their electronic communication, and their level of integration into the mainstream American culture. Considerable research has been devoted to the understanding of immigration, acculturation and adaptation of adults, but much less has addressed these phenomena among Haitian population in reference to the use of communication technologies to keep in touch with their loved ones overseas and being fully adapted to their host country at the same time, asserting both identities. In other words, to what extent Haitians who wish to have contact with American culture, while maintaining their cultural attributes do so through the internet and telecommunication technologies.

The objective of this study is to explore the correlation between cultural integration process and the level of internet and telephony technologies usage among Haitians living in the South Florida. The internet and telephones are a necessity becoming central for one's knowledge of environment, for the retention of one's social contacts but also for the organization of one's life. This is especially thru for immigrants who often rely on their new and old social networks in order to adjust to the host country. This study looks at five well understood measures or indicators of the acculturation process, namely language proficiency, language use, length of time in the host culture, age, and peer contact. It also looks at the preferences of internet related tools to contact friends and relatives both in Haiti and USA by email, text messaging, and social sites.

In our study, highly integrated Haitians immigrants are those that are younger, have lived here longer, are proficient in Creole and English, speak to friends and relatives in both languages, and spend free time with both Americans and other Haitians.

10. THE INVESTMENT RETURNS OF INTERNATIONAL ENTREPRENEURS

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ABSTRACT

We analyze the performance of entrepreneur-managed companies in international markets using monthly stock returns over the time period January 2, 2005 through January 31, 2011. For the firms that fit this category, with a minimum market capitalization of USD 200 million, as a portfolio earned 12.59 percent per annum for the entire time period. This compares to 4.46, 3.03, 1.63, and 0.98 percent for the benchmarks MSCI World Index, Russell 2000, Russell 3000 and Standard and Poor's 500 Price Index respectively.

Keywords: *Entrepreneur, Family Control, Founder, International Investments*

11. AN APPLICATION OF ISM: CASE OF BEE-NABL ACCREDITED CHECK TESTING LABORATORIES UNDER STANDARDS AND LABELING PROGRAMME IN INDIA

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ABSTRACT

India first adopted minimum energy performance standards (MEPS) in the year 2006. Today, there are standards for a wide range of domestic, commercial and selected industrial products. Concerning about the integrity of the energy information labeling and MEPS, Bureau of Energy Efficiency (BEE) has launched check testing scheme and started to conduct check testing of these products for compliance of standards at the laboratories in India. These labs have been technically competent and accredited by National Accreditation for Testing and Calibration Laboratories (NABL). Government of India has authorized NABL as the sole accreditation body for Testing and Calibration Laboratories. This paper presents the application of Interpretive Structural Modeling (ISM) as a potential decision making tool for identify the knowledge management variables affecting the check testing scheme. The objective of applying the ISM in the area of check testing covered under Standards and Labeling (S&L) Programme to analyze the driving power and dependence powers of the variables using MIC MAC analysis based on their nature and characteristics. The MIC MAC analysis has strong influence in clustering the variables for further application to assess the performance of the check testing labs in India.

Keywords: Interpretive Structural Modeling (ISM), Minimum Energy Performance Standards (MEPS), Bureau of Energy Efficiency (BEE), National Accreditation for Testing and Calibration Laboratories (NABL), Check Testing Scheme.

12. SHADOW PRICING OF AGRICULTURAL SOLID WASTES DISPOSAL IN URBAN KENYA: THE CASE OF ELDORET MUNICIPALITY

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ABSTRACT

Assessing agricultural solid wastes (asw) pollution loads requires specific contributions of agricultural solid wastes to the solid waste generation and management. This paper comes in the wake of serious financial constraints facing Eldoret Municipal Council (E.M.C) in Kenya leading to a collapse in the solid waste management efforts. The main objectives were to determine the shadow prices of agricultural solid wastes disposal, analyze agricultural solid wastes pollution loads and provide a sensitivity analysis on the various policy options available. Linear programming was used to determine the shadow prices of agricultural solid wastes disposal in the municipality and a sensitivity analysis was conducted. The results indicate the shadow price of agricultural solid wastes disposal was Kenya Shillings [Ksh] 561.18 per unit tone which was higher than the actual disposal cost of Ksh 477.00. It was also found that shadow price of agricultural solid wastes disposal in the industrial sector was Ksh 1495.29 which was also higher than the actual industrial cost of solid waste disposal of Ksh 1271 per unit tone. The results further indicate that about 32% of the commercial and industrial solid wastes in the municipality were agricultural solid wastes and that about 11% of it was being recovered for use elsewhere. A sensitivity analysis conducted on these results revealed that specific policy instruments such as tax incentives and subsidy policies on agricultural solid wastes can be used to stimulate the process of recovery and utilization of agricultural solid wastes as raw materials. It is recommended that other than revise the pricing of utilities and services, an economic policy formulation towards the promotion of recovery and utilization of solid wastes as raw materials is a priority area.

Keywords: Shadow Pricing, Agricultural Solid Wastes, Sensitivity Analysis, Policy Options

13. INNOVATION IN SERVICES: CONCEPTUAL MODEL RELATING COMPETITIVENESS IN THE POPULAR COMMUNITY BANKS OF THE REGION OF SIERRA DE AMULA AND SOUTH COAST OF JALISCO, MEXICO

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ABSTRACT

It is a fact that the current banking system serves only a small number of depositors and Popular Community Banks (PCB), are a very important social alternative because its origins as posed by the development of the members and the community, unlike banking approach is profitability. The region of Sierra de Amula y Costa Sur de Jalisco (SACSJ) is known for high retention of the 4 PCB subjects: Agustin de Iturbide (1955; 11,232 members), Cristobal Colon (1972; 32,584 members), San Jose Casimiro (1977; 6,539 members) and Santa Maria Guadalupe (1960; 17,030 members) totaling 67,385 members in December 2011. That contrasts with the bad experiences of their counterparts in the metropolitan area of Guadalajara, which have fallen into bad practices and even fraud. The main reason of this document, is to study the successful model of the PCB in SACSJ region, that inspires to discover the Variables of Innovation in Services (VIS) relating Competitiveness to permanence, growth and retention in a Conceptual Model, to allow the managers of these PCB to recognize, and decides to transform and implement actions in order to become more competitive. To achieve this, was carry out a

literature review and empirical query to 15 experts in PCB. 4 VIS were determined: Profile of the Leader, Decisions Mnagement, Innovation and Regulations. Each of one were characterized to determine finally: Profile of the Leader with 3 Dimensions and 8 Indicators; Regulations with 2 Dimensions and 4 Indicators; Management Decisions with 6 Dimensions, 12 Indicators and Innovation with 1 Dimension, 4 Indicators.

Keywords: Innovation in Services, Competitiveness, Services, Popular Community Bank
