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**ABSTRACTS****1. INTEGRATED LEARNING PATTERNS: A COMPARISON OF INDIVIDUALIST AND COLLECTIVIST CULTURES**

Ricarda B. Bouncken, University of Greifswald, Germany  
Franz Lotter, University of Greifswald, Germany

**ABSTRACT**

*In this study we describe the conceptual development of an integrated learning-pattern and its empirical validation. The generated model is grounded on the fields of behaviorism as well as cognitivism and incorporates the transfer of tacit and explicit knowledge between individuals on three increasingly complex levels: combination, diffusion, and autopoiesis. We tested this model within different cultures collecting data from a German and a Chinese sample. The results strongly support the applicability of the model as well in the more individualist German sample as in the more collectivist Chinese sample.*

**Keywords:** Learning, Knowledge Management, Explicit Knowledge, Tacit Knowledge, Individualism, Collectivism

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**2. BUILDING JOB SATISFACTION OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND: EFFECTS OF ROLE STRESS THROUGH ROLE CONFLICT, ROLE AMBIGUITY, AND ROLE OVERLOAD**

Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

**ABSTRACT**

*The purpose of this study is to investigate the effects of role stress (role conflict, role ambiguity, and role overload) on job satisfaction of certified public accountants (CPAs) in Thailand. Role stress is positioned to become a key determinant of job satisfaction. Here, role stress includes role conflict, role ambiguity, and role overload. They are hypothesized to have negative relationships with job satisfaction. The results show that all components of role stress (role conflict, role ambiguity, and role overload) have significant and negative associations with job satisfaction. Then, these three components play an important direct role in explaining and driving job satisfaction. CPAs with a greater level of role conflict, ambiguity, and overload tend to have lesser job satisfaction. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.*

**Keywords:** Job Satisfaction; Role Stress; Role Conflict; Role Ambiguity; Role Overload; Certified Public Accountants (CPAs)

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**3. A STUDY OF THE COMPANY'S EXTERNAL RELATIONSHIPS: AN APPLICATION OF THE RESOURCE-BASED THEORY TO THE BRAZILIAN SOFTWARE SECTOR**

Leonardo Fernando Cruz Basso, Mackenzie Presbyterian University, São Paulo, Brazil  
Dimária Silva e Meirelles, Mackenzie Presbyterian University, São Paulo, Brazil  
Eduardo Sérgio Ulrich Pace, Universidade de São Paulo, São Paulo, Brazil

**ABSTRACT**

*The Brazilian software sector presents significant variability among companies as refers to the profit margin and market share. Seeking to evaluate the causes of this variability, this paper presents an*

*empirical test of evaluation of the correlation between the observed performance of companies and their external relationships with suppliers and customers. The theoretical basis of the argument is the RBV (Resource Based View) approach, according to which the principal cause of the variety of firms' performance in the market lies in the specific nature of their resources, since this specificity makes them, from the point of view of relationships, non substitutable, which is one of the main reasons for the differences in performance. The parameterization and quantification are based on the proposal of French economist Rodolphe Durand (1999), where the importance of external relationships in the competitive performance of companies is assessed through two latent variables: non-substitutability of suppliers and non-substitutability of customers. In the first we find a strong association with the market and market performance, whereas the association with the margin is negative. In the second we find a positive association both with the margin and with performance.*

**Keywords:** Resource-Based View, external relationships, competitive performance, software sector

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#### **4. HAS THE US STOCK MARKET BECOME MORE EFFICIENT?**

TeWhan Hahn, Auburn University Montgomery, Montgomery, Alabama, USA

##### **ABSTRACT**

*Recent research shows anomalous stock returns or anomalies are weakening. This study shows that while value premium (i.e. a well known anomaly) disappeared during 1990s, it came back strongly during 2000-2006. This result suggests that recent findings of weakening anomalous stock returns could be a mere manifestation of time varying phenomenon of anomalous stock returns.*

**Keywords:** Anomaly, Time Varying

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#### **5. EFFECTS OF BUSINESS ETHICS AND ENVIRONMENTAL CHARACTERISTICS ON EARNINGS QUALITY OF SMES IN THE SOUTH OF THAILAND**

Phaprake Ussahawanitchakit, Mahasarakham University, THAILAND

##### **ABSTRACT**

*The objective of this study is to examine the effects of business ethics and environmental characteristics on earnings quality of SMEs in the south of Thailand. We attempt to understand how business ethics and environmental characteristics are linked to earnings quality and how they have different impacts on earnings quality. In the existing literature, business ethics and environmental characteristics are key determinants of earnings quality. Also, environmental characteristics are moderating effects of the business ethics-earnings quality relationships. The results present that both business ethics and environmental characteristics have significantly positive associations with earnings quality. They also play important direct roles in explaining and driving superior earnings quality. Likewise, environmental characteristics do not moderate the business ethics-earnings quality relationships. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.*

**Keywords:** Small and Medium-Sized Enterprises, Business Ethics, Environmental Characteristics, Earnings Quality

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## 6. THE MISVALUATION OF MORTGAGE-BACKED ASSETS IN THE SUBPRIME DEBACLE

Peggy Ann Hughes, Montclair State University, Montclair, New Jersey, USA  
Agatha E. Jeffers, Montclair State University, New Jersey, USA

### ABSTRACT

*The sub-prime mortgage debacle has negatively impacted the U.S. economy and threatened the stability of the entire U.S. financial system. This crisis has raised numerous questions regarding the usefulness and effectiveness of the current fair value accounting as well as the impairment rules. In light of this debacle, it is imperative that the current accounting rules as well as the regulatory oversight be re-evaluated and revised. In this manner, early warnings could occur that could potentially circumvent this type of debacle. In this paper, we identify some of the factors that led to the debacle as well as the off-balance sheet financial instruments such as Special Purpose Entities (SPEs), Collateralized Debt Obligations (CDOs) and Structured Investment Vehicles (SIVs) that were used by banking institutions. The valuation issues regarding these SIVs and CDOs as well as the loan portfolios of financial institutions have also raised valuation and going concern issues regarding many of the affected institutions. To this end, we also examine the adequacy of the provisions and reserves for the associated risks as required by FAS 114 and SFAS 159 and the placement of these reserves on the financial statements. A special issue that we examine is whether there should be a special provision in the accounting regulations for financial statement adjustment rules in severe market conditions. In particular, we suggest that fair value accounting and impairment rules may not be appropriate when current prices are responding to a panic. These rules essentially apply bankruptcy pricing with the expectation that many of these assets will have to be written up once the markets re-stabilize. An alternative rule might be to take the charge for significant fair value adjustments in a panicked market directly to retained earnings. This would avoid adjustment and readjustment to assets in varying periods written to the income statement and could eliminate potential earnings management.*

**Keywords:** *Balance Sheet; Income Statements; Auditors; Rating Agencies; Valuations; Sub-prime mortgages; Collateralized Debt Obligations (CDOs); Structured Investment Vehicles (SIVs); Special Purpose Entities (SPEs); Asset Backed Mortgages; Mortgage Backed Securities; Earnings Management*

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## 7. MASTERING DEVELOPING NEW LEADERSHIP FOR TRANSFORMATIVE CHANGE

Beverly Jones, Kettering University, Flint, MI, USA  
Marilyn E Harris, Capella University, Petoskey, MI, USA  
Matias Santana, Capella University, Quito, Ecuador

### ABSTRACT:

*The challenge of developing new leadership in the early 21<sup>st</sup> century to lead transformative change is critical. It is critical that leaders and followers alike understand and master purposefulness in new leadership development and its application in the global systems environment. This paper considers what is necessary in learning application for new leadership in a world fraught with little understood transformative change, and in an environment of accelerating change, increasing uncertainty, and growing complexity. This paper shows the importance of intentionality in deepening purposefulness and in the development of common will as key indicators of positive movement in transformative change. It concludes with implications for the future to do exceptionally well by intentionally doing better.*

**Keywords:** *Purposefulness, Transformational Change, Transformational Leadership*

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## 8. MINING ASSOCIATION RULES FOR SELECTIVE INVENTORY CONTROL

Pradip Kumar Bala, XIM, Bhubaneswar, India

### ABSTRACT

*For selective inventory control, items are categorized in ABC classes. However, demand of some of the B or C class items may have an impact on the demand of some A class items. Shortages on such B or C class items can cause severe reductions in the demand of dependent A items and resulting in lost sale of items. The problem has been illustrated with a numerical example. One case also has been analyzed which demonstrates the dependency of the demand of an A-class item on the demand of an item not in the A-class. Association rules mined from the sale transaction data can be used to find these interdependencies in demand. It is suggested that such unimportant or less important items should be treated at par with the A-class items for the purpose of inventory control.*

**Keywords:** ABC Classification, Association Rule, Data Mining, Inventory Classification, Inventory Control, Retail Sale

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## 9. THE CONTRIBUTIONS OF SPECIFIC RESOURCES FROM THE FIRM IN ITS COMPETITIVE PERFORMANCE: A RESOURCE-BASED VIEW APPROACH IN THE SOFTWARE SECTOR

Dimária Silva e Meirelles, Mackenzie Presbyterian University, São Paulo, Brazil  
Leonardo Fernando Cruz Basso, Mackenzie Presbyterian University, São Paulo, Brazil  
Eduardo Sérgio Ulrich Pace, Mackenzie Presbyterian University, São Paulo, Brazil

### ABSTRACT

*In accordance with the RBV (Resource Based View) approach, the main cause of the variety of performance of firms in the market resides in the specific nature of their resources and accumulated competences. Nevertheless, the tacit nature and, at the same time, the qualitative nature of the explicative variables hinders the parameterization and quantification of the degree of correlation between the competitive performance and the resources of the company. Through research performed in 1999, the French economist Rodolphe Durand developed his own methodology, building latent variables (proxys) that permit a highly satisfactory evaluation of the relationship between performance and specific resources of the firm. With a basis on this methodology we evaluated, in the specific case of the Brazilian software sector, the degree of influence of the productive assets of companies on its competitive performance. The theory establishes that the higher the inimitability and immobility of assets, the greater their profitability, margin and market performance. In inimitability we can find a relevant positive association only with the market performance. In relation to immobility we find a positive association with profitability and a negative association with margin.*

**Keywords:** Resource-Based View, resources specifically related to the firm, competitive performance; software sector

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## 10. SHOULD THE FIRM PROMOTE OLDER GENERATION PRODUCTS? OPTIMAL STRATEGY FOR RAPIDLY IMPROVING TECHNOLOGY

Joung Yeon Kim, Indiana University Kokomo, Kokomo, Indiana, USA  
Kemal Altinkemer, Purdue University, West Lafayette, Indiana, USA  
Dmitriy V. Chulkov, Indiana University Kokomo, Kokomo, Indiana, USA

### ABSTRACT

*This study investigates the issue of pricing and innovation for technology-intensive products when there are overlapping introductions of successive generations with rapid technological improvements. The goal of the research is to discover the optimal pricing strategy focusing on the relationship between the prices of old and new generations, the quality improvement between the two generations, and the length of introduction intervals. Our model is distinguished from the prior work by capturing two important features of high-tech product markets with sequentially introduced generations. First, the consumers make inter-temporal purchase decisions on whether and when to participate in the market at each introduction. Second, the manufacturer's profit depends not only on the sales of the new generation but also on the sales of the old generation products still in the market. We found three possible equilibria and identified the one that a high-tech manufacturer would choose in the real world based on current market parameters. In this equilibrium, the manufacturer chooses a strategy that makes the older generation attractive to consumers, which means the firm chooses to protect the older generation products from cannibalization by the new generation. Another characteristic of this equilibrium strategy is that the introduction price of the new generation increases with the quality improvement between the old and new generations but decreases with the length of the interval between two introductions. Thus, the manufacturer has an incentive to increase the price of the new generation product with higher consumer willingness to pay when the quality improvement raises consumers' perceived obsolescence in the older generation, and when consumers' cost of waiting is reduced by a quick arrival of the new generation. Empirical support for the theoretical result is provided using Intel microprocessor pricing and quality data. The findings of this research can be applied as a useful pricing decision tool for various technology-intensive products such as computer hardware and software.*

**Keywords:** Technology Strategy, Technology Management, Obsolescence, Successive Generations, Technological Innovation, Pricing Strategy

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## 11. ORGANIZATIONAL JUSTICE VERSUS ORGANIZATIONAL SUPPORT: THE DRIVEN-FACTORS OF EMPLOYEE SATISFACTION AND EMPLOYEE COMMITMENT ON JOB PERFORMANCE

Areerat Phattanacheewapul, Mahasarakham University, THAILAND  
Phapruke Ussahawanitchakit, Mahasarakham University, THAILAND

### ABSTRACT

*This study attempts to explore the relationships among organizational justice and organizational support of banks in Thailand. Organizational justice includes distributive justice, procedural justice, and interactional justice. Several hypotheses are developed and tested on data that were collected from 500 branch managers in bank of Thailand. Factor analysis was first utilized to examine, measure, investigate, and assess the underlying relationships of a large number of items and to determine whether it can be reduced to a smaller set of factors. The factor analyses conducted were done separately on each set of the items representing a particular scale due to limited observations. This study is to determine whether organizational justice and organizational support has relevant significance. It also looks at whether organizational justice and organizational support influences job performance, and which component is more integral for bank business in Thailand to gain employee satisfaction and employee commitment and increase job performance. The results indicate that organizational justice has a greater significance. All organizational justice and organizational support have significant positive effects on Thai*

bank businesses. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

**Keywords:** Organizational Justice, Organizational Support, Organizational Communication, Employee Satisfaction, Employee Commitment

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## 12. A TEST OF THE AGENCY CONFLICT AND CONTROL EFFECT ON CAPITAL STRUCTURE: THE CASE OF MIDDLE EASTERN ARAB COUNTRIES

Mounther H. Barakat, Emirates Securities & Commodities Authority, Abu Dhabi, UAE

### ABSTRACT

*This paper is set to find the effects of agency conflict and control on capital structure in Middle Eastern Arab countries. The general finding is that agency models are not supported in any of these countries. Due to country specific factors, the growth rate (a proxy for agency conflict) is positively correlated with the level of debt. Despite the low debt holder/shareholder agency cost, the firms in these countries use less debt than hypothesized by agency theory. To avoid dilution of ownership, family controlled companies use higher leverage. Country of origin is a significant determinant of capital structure. These results are consistent with the general findings in developing countries.*

**Keywords:** Financing, Determinants, Capital Structure, Developing, Agency

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## 13. IS TRUST "TRUSTWORTHY" IN CUSTOMER RELATIONSHIP MANAGEMENT?

William J. Lundstrom, Cleveland State University, Cleveland, Ohio, USA  
Ashutosh Dixit, Cleveland State University, Cleveland, Ohio, USA

### ABSTRACT

*Customer relationship management has received considerable attention during the last decade but has only recently incorporated the importance of the trust factor in building the relationship. This article attempts to examine trust and allied concepts and integrate them into a new model of customer relationship equity. The model is presented and includes trust as a precursor and antecedent of the equity relationship. Research is then examined which includes hypothetical contributors of customer relationship equity to determine the relative importance of the elements that make up customer equity.*

**Keywords:** Brand, Brand Equity, Customer Relationship Management, Trust

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## 14. METHODOLOGY FOR IDENTIFYING FACTORS THAT IMPACTS SOFTWARE QUALITY

Vishnuprasad Nagadevara, Indian Institute of Management Bangalore, INDIA

### ABSTRACT

*Software quality has become an important concern in our daily lives. Understanding the factors that influence software quality is crucial to the software industry. An improved understanding of software quality drivers will help software engineers and managers make more informed decisions in controlling and improving the software process. While many of the studies on software quality have focused on the measurement aspects of software quality, very few have analyzed the factors that could influence the quality itself. One of the main reasons for this is the fact that the quality is measured in terms of ordinal or*

*nominal data while the factors which are numerous, are measured in terms of indices or real numbers. Traditional techniques such as regression or analysis of variance which are generally used to measure the impact of different variables on the quality fail in such a situation. On the other hand, techniques such as artificial neural networks, logistic regression or classification trees work better with dependent variables which are categorical or ordinal. This paper demonstrates the use of these techniques to identify the factors that effect software quality and attempts to rank these factors in the order of their importance.*

**Keywords:** *Software Quality, Artificial Neural Networks, Classification Trees, Logistic Regression*

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## **15. COMPARING LEARNING STYLES OF MIS STUDENTS AND ENGINEERING/COMPUTER SCIENCE STUDENTS**

Thomas Sandman, California State University, Sacramento, USA

### **ABSTRACT**

*The assessment of student learning styles can be of significant value for developing and evaluating an appropriate mix of pedagogical techniques and activities. With this in mind, learning style preferences were collected from over 300 undergraduate business telecommunications students. This set of data shows that a breadth of learning styles profiles are exhibited by undergraduate business telecommunications students, and that these students share some commonality with the learning style profiles of engineering students.*

**Keywords:** *Learning Style Models, Felder-Solomon ILS, Pedagogy*

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## **16. DETERMINANTS OF CLIENT INTENTION OF SOFTWARE OUTSOURCING VENDORS: A MODEL FROM TAIWAN'S FINANCIAL INDUSTRY**

Ted Tainyi Luor, National Taiwan University of Science and Technology, Taiwan, ROC

Hsi-Peng Lu, National Taiwan University of Science and Technology, Taiwan, ROC

Yu-Hui Tao, National University of Kaohsiung, Taiwan, ROC

Tom M. Y. Lin, National Taiwan University of Science and Technology, Taiwan, ROC

Chi-Hsiang Tung, International Bills Finance Corporation, Taiwan, ROC

### **ABSTRACT**

*While many studies have focused on information software (IS) outsourcing, little is known about the determinants influencing clients' decision on IS outsourcing vendors. This article explores the relationships among client beliefs, factors, and intention, which determine their associations with IS outsourcing vendors in the financial industry—a relatively conventional industry with a preference for rule-regulated and structured activities. Ten factors influencing the decision of outsourcing vendors are first classified into four belief groups; then a simple model explaining client intention and preferences with respect to outsourcing is presented using the Correlation Analysis. Interviews with participants are also conducted to collate information during the classification process. By systematically discussing factors and attempting to bridge the gap between theory and practice, this article presents certain useful findings to theorize the association between IS clients and vendors for Taiwan's financial industry.*

**Keywords:** *information system, outsourcing, security, belief, trust*

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**17. MANAGEMENT TEACHING AND RESEARCH: PARTICIPATORY ACTION RESEARCH MAKING POSSIBLE NEW FORMS OF DIALOGUE BETWEEN COMMUNITY AND UNIVERSITIES**

Marcos Bidart-Novaes, Univ. Munic. de São Caetano, São Caetano do Sul, SP, Brazil

Antonio Carlos Gil, Univ. Munic. de São Caetano, São Caetano do Sul, SP, Brazil

Janette Brunstein, Univ. Prebisteriana Mackenzie, São Paulo, SP, Brazil

**ABSTRACT**

*This article aims to discuss the potential of Participatory Action Research (PAR) for providing answers to the challenges which universities face regarding social responsibility and their role as social agents of local change and endogenous local development. The discussion is exemplified with results of a master degree research project which is being conducted in a low-income area of Sao Paulo, Brazil, with a group of women, seamstresses and embroiderers. It also describes different attitudes of higher education institutions in Brazil towards the matter, while presenting epistemological, ethical and methodological causes for those different approaches. The different approaches are also related to the administrative nature of those institutions. They may be public or private, strictly commercial with a focus on financial results or community-oriented, maintained by non-profit organizations. This diversity of epistemological paradigms and administrative natures in Brazilian higher education institutions converges in research that is more or less oriented to social needs and in higher education institutions that are more or less concerned with their social environment and with social change. The article comes to the conclusion that PAR favors the dialogue between university and society, independently of the underlying ideology.*

**Keywords:** *Participatory Action Research, Social Responsibility, University, Management Teaching and Research*

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