

ABSTRACTS**1. AUDIT EXPERTISE, AUDIT SPECIALIZATION AND AUDIT PERFORMANCE OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

Audit expertise explicitly encourages auditors to provide the best audit practices through audit specialization in order to achieve superior audit performance and gain more audit success. The objective of this study is to examine the associations among audit expertise, audit specialization and audit performance of certified public accountants (CPAs) in Thailand. Audit expertise is the independent variable, audit specialization is the mediating variable, and audit performance 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 present that audit expertise is positively related to both audit specialization and audit performance. Also, audit specialization is positively associated with audit performance. Accordingly, audit expertise becomes a key driver in determining and explaining both audit specialization and audit performance; audit specialization is a main antecedent of audit performance; and audit specialization is a partial mediator of the audit expertise-audit performance relationships. For explicitly verifying the linking of the aforementioned antecedents to audit performance, future study needs to resort to mediating variables and moderating variables and include them in the conceptual model in order to increase the contributions and benefits of the study. Also, it needs to collect data from a larger sample of auditors and other auditing professions, such as tax auditors (TAs), governmental auditors (GAs), co-operative auditors (CAs), and internal auditors (IAs) in Thailand or elsewhere.

Keywords: *Audit Expertise, Audit Specialization, Audit Performance, Certified Public Accountant (CPAs)*

2. RESEARCH DESIGN TO STUDY THE EFFECT OF PROXIMITY ON THE INNOVATIVE CAPACITY OF FIRMS WITHIN A REGION

Yan Castonguay, Université du Québec à Rimouski, Lévis, Québec, Canada

ABSTRACT

This paper is intended to present a research design to advance knowledge on the importance of proximity in the innovation process of firms. Most studies on the cluster phenomenon have essentially treated the differences between geographic regions, but few have studied the effects of proximity within a region. This research design proposes a methodology to study these impacts within a region, which will allow firms' managers, as well as political decision-makers, to make better decisions for the development of their region. The concept of proximity is often associated with the geographic dimension. However, it cannot be studied alone because technological proximity and organizational proximity also influence the innovation process of firms. Therefore, this research project suggests the use of structural equations models to take into account the various influences between these three forms of proximity: geographic, organizational and technological. In addition, a methodological approach using the Google Maps Internet website is proposed to measure geographical proximity.

Keywords: *Geographical Proximity, Technological Proximity, Organizational Proximity, Cluster, Innovation and Region*

3. THE EFFECT OF STEREOTYPE INCONGRUENT INFORMATION ON COUNTRY OF ORIGIN STEREOTYPE REVISION

Khaled Aboulnasr, Florida Gulf Coast University, Fort Myers, Florida, USA

ABSTRACT

This article presents a theoretical framework that investigates the role of stereotype-incongruent product information in the revision of negative country of origin stereotypes. We use the subtyping model of stereotype change to propose that product information that is moderately incongruent with its associated stereotype may lead to a greater change in consumers' country of origin perceptions. It is also suggested that the perceived typicality of the disconfirming product information mediates this relationship.

4. IMPACTS OF INTERNAL CONTROL STRATEGY ON EFFICIENCY OPERATION OF ORGANIZATION OF THAI LISTED FIRMS

Varipin Mongkolsamai, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

The objective of this research is to examine the impacts of internal control strategy on efficiency operation of organization of Thai listed firms. Internal control strategy consists of control environment, risk assessment, control activities, information and communications, and monitoring. In this research, 120 Thai listed firms are the samples of the research. The results show that control environment, risk assessment, and information and communications have a significant positive effect on efficiency operation of organization. Moreover, executive vision for transparency, employee knowledge, business transaction diversity, and participant need also have a positive effect on internal control strategy. Teamwork mindset moderates the effect of employee knowledge on internal control strategy. Potential discussion is efficiently implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions for future research are also highlighted.

Keywords: *Internal Control Strategy, Executive Vision for Transparency, Employee Knowledge, Business Transaction Diversity, Participant Need, Teamwork Mindset, Efficiency Operation of Organization*

5. EMPIRICAL ANALYSIS OF THE IMPACT OF CORPORATE CULTURE IN IMPLEMENTING STRATEGIC CHANGE IN THAI SMES

Joseph F. Aiyeku, Bertolon of Business, Salem State University, Salem, MA, USA
Suwanna Tachateerapreda, IIS - Ramkhamhaeng University, Bangkok, Thailand

ABSTRACT

Managing strategic change is a critical issue for small and medium-sizes enterprises because of the dynamic of today's environment in which organizations continuously facing massive changes in both internal and external environment, unlike the past, where organizations were operating in a more stable environment. A situation where there were no email, personal computers, internet and intranet, or electronic office equipment. Organization whether small or big, can not sustain success without adapting to the changes in the environment.

This study investigated the influencing factors in managing change in SMEs in Northeast Thailand. SMEs were identified using Thai Government classifications. Based on the work of Cameron and Quinn on organizational cultural types and variety marketing scholars on strategic change in marketing mix, a

structured questionnaire was developed. A total of 411 organizations in four major industries in Thailand participated in the study. The results show that there is a significant correlation between corporate cultural types and product, price and, promotion strategy.

Keywords: *Corporate Culture, Strategic Change, SMEs, Marketing Strategy*

6. EFFECTS OF E-COMMERCE MARKETING STRATEGY ON PERFORMANCE OF E-COMMERCE FIRMS IN THAILAND

Peerawat Chailom, Mahasarakham University, Thailand
Atthaphon Mumi, Mahasarakham University, Thailand

ABSTRACT

The objective of this research is to examine the effects of e-commerce marketing strategy on performance of e-commerce businesses in Thailand. This study indicates that online customer knowledge, information technology expertise and e-business competitive learning are antecedent variables. In addition, internet dissemination and e-commerce infrastructure are the moderating variables of the research. Data was collected from e-businesses in Thailand. The results show that e-commerce marketing strategy has significant positive influences on e-commerce performance. Moreover, online customer knowledge, information technology expertise and e-business competitive learning have positive effects on e-commerce marketing strategy. For moderating effects, internet dissemination and e-commerce infrastructure statistically have positive significance influences on the relationships. Theoretical and practical implications are presented. Conclusion and suggestions for future research are also discussed.

Keywords: *E-Commerce Marketing Strategy, E-Commerce Performance, Online Customer Knowledge, Information Technology Expertise, E-Business Competitive Learning, Internet Dissemination, E-Commerce Infrastructure.*

**7. MARKETING KNOWLEDGE ABSORPTIVE CAPACITY AND MARKETING PERFORMANCE:
AN EMPIRICAL INVESTIGATION OF FOOD PRODUCT EXPORTING BUSINESSES IN THAILAND**

Warawut Waranantakul, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

Marketing knowledge absorptive capacity has been viewed as one of key components that influence organizational outcomes. Drawing on the dynamic capabilities approach, contingency theory, and social capital theory, the objective of the study is to investigate the relationships among marketing knowledge absorptive capacity and its consequences; new product development, customer response, marketing advantage, and marketing performance and also to explore the moderating effects of interfunctional coordination and market turbulence. The results were derived from a survey of 138 food product exporting firms in Thailand provided the interesting points of the marketing knowledge absorptive capacity which was not directly associated with marketing performance. The hypothesized relationships among variables are examined by using ordinary least square (OLS) regression analysis. Results suggest that some dimensions of marketing knowledge absorptive capacity are positively related to new product development and customer response which are as the mediator between absorptive capacity and marketing performance. Inter-functional coordination and market turbulence do not play a moderating role in this study. Moreover, theoretical and managerial contributions, conclusion, and suggestions for future research are also interesting to be discussed.

Keywords: *Marketing Knowledge Absorptive Capacity, New Product Development, Customer Response, Marketing Advantage, Interfunctional Coordination, and Market Turbulence, marketing performance*

8. DETERMINANTS OF EXPORT EFFORT IN INNOVATIVE MANUFACTURING SMES: AN EMPIRICAL STUDY

Mehdi Rhaïem, University Laval, Canada

ABSTRACT

This article has two objectives: (1) to apprehend barriers that impede the export effort given SMEs specific attributes (2) To build two models in order to examine empirically the export effort of SMEs and potential determinants affecting the firms' export effort. Its major contribution to the advancement of knowledge is twofold. Firstly, it incorporates the contributions of the main trends of literature dedicated to the export studies: 1) highlights research that is interested in the determinants of export effort; 2) then explores success factors that explain export effort. Secondly, this article considers, as its unit of analysis, SMEs that are rarely empirically studied in the literature of internationalization through export.

The results of this study are based on a survey by questionnaire of 158 innovative manufacturing firms in the region of Quebec and Chaudière-Appalaches (Canada). They are based on the estimation of two models of multinomial logistic regression and multiple linear regression linking the export's effort of SMEs, and several explanatory variables derived from these streams of literature. For the first model, the results of the estimation showed that the probability of non-exporting SMEs to become exporting SMEs grows with the increase of the importance attached by firms to success factors related to information technologies. However, this probability decreases with the increase of the importance attached by firms to obstacles related to commercialization and financial barriers.

The second model showed that the sales percentage shipped outside Canada increases with firm's size, the importance attached to promote export and indicators of learning by searching (Percentage of sales invested in R&D, number of technicians and engineers dedicated to R&D and Degree of novelty of innovation). However, the percentage decreases with the increase of commercial barriers and the fact that firm operates in a low level of technological intensiveness compared to a higher technological sector.

Keywords: Effort of Exportation, Degree of Novelty, SMES, Regression

9. USING PET OWNERSHIP AS A TOOL IN SEGMENTATION, TARGETING, AND POSITOING

Charles A. McMellon, Hofstra University, Hempstead, New York, USA
William L. James, Hofstra University, Hempstead, New York, USA

ABSTRACT

In 2004, James, McMellon, and Torres-Baumgarten introduced a novel segmentation scheme based on pet ownership. Since then, pet ownership (62% of US households) and pet related products (over \$50 billion in 2011) have continued to grow at a significant pace (APPA, 2011). Remarkably, three out of five Americans are pet owners (Harris 2011). The database used in the original James, et al. (2004) paper, Simmons Choices II (now Choices III), has also grown and expanded to include expanded data on a variety of demographics and type of pet ownership. This new expanded database offers researchers the opportunity to expand the sophistication and richness of this novel segmentation scheme. We report here on some of the new expanded demographics and types of pet ownership.

Keywords: Pet Ownership, Segmentation, Targeting, Positioning

10. CORPORATE BRAND SUCCESS VALUATION: AN INTEGRATIVE APPROACH TO MEASURING CORPORATE BRANDS

Guntalee Ruenrom, Chulalongkorn University, Bangkok, Thailand
Suppakron Pattaratanakun, Chulalongkorn University, Bangkok, Thailand

ABSTRACT

The objective of this research was to develop a new corporate brand valuation tool to minimize the subjective aspects of current brand valuation techniques. The tool, called Corporate Brand Success Valuation (CBS Valuation), uses an integrative approach that takes into account three important concepts of business administration—marketing, finance, and accounting—to develop an exclusive measurement of corporate brand value. The efficient use of the tool has been demonstrated by applying it to the data collected from all listed companies in eight industries in the Stock Exchange of Thailand. The correlation coefficients revealed a significant relationship between CBS values and corporate revenues.

Keywords: *corporate brand valuation, corporate brand ranking, enterprise value*

11. AN ANALYSIS OF THE COMPETITIVENESS OF THAI PRODUCTS, COMPUTERS AND PARTS, TO THE U.S.A. MARKET

Pruethsan Sutthichaimethee, International College, Burapha University, Thailand

ABSTRACT

After comparing the competitiveness of computers and their components produced in Thailand, this study found that in Thailand, the hard disk drive has become the number one produced and exported product to the world. When discussing about Power Supply, it found that Thailand has been less competitive than China. This is due to the fact that the power supply has been mainly manufactured in China and exported up to 96 percent compared to any other computers and parts. Moreover it can be seen in this study, that not only are there not many Power Supply factories in Thailand but also Thailand has some difficulties producing the Power Supply owing to lacking suppliers and raw materials. When discussing about computer keyboards, this study highlighted that Thailand is more competitive than China, Japan and Vietnam as keyboards made in Thailand have reached the standard required by the market. According to analysis of export competition for Hard Disk Drive, Power Supply and Keyboard, this study revealed that thanks to the currency exchange comparison between Thai Baht and US dollars, Thailand has become the country where computers and parts have been exported to the USA. However, it revealed that USA revenue has been one of the profound factors when computers and their components have been considered for import to the country

Keywords: *Hard Disk Drive /Power Supply / Keyboard /computer and parts/ U.S.A. Markets*

12. EXAMINING THE EFFECTS OF CULTURAL DIVERSITY ON TEAM PERFORMANCE AND IJV PERFORMANCE

Pornlapas Suwannarat, Mahasarakham Business School, Mahasarakham University, Thailand
Athaphon Mumi, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

This paper presents research on the direct effect of cultural diversity of the top management team of international joint venture firms (IJVs) on team performance and IJV performance. It focuses also on the indirect effect of cultural diversity on team performance and IJV performance via four mediators: conflict, social integration, effective communication, and creativity. The results of the study in response to these four

mediators are both consistent and contradict previous studies. Additionally, this research focuses on the moderating effect of the style of the team leader on cultural diversity relationships in terms of the above-mentioned mediators. This is an original attempt to fill a knowledge gap in the literature. The results indicate that cultural diversity negatively affects team performance and IJV performance, but that team performance positively affects IJV performance. Moreover, the team leader's style is found significantly to moderate the relationship between cultural diversity and conflict.

Keywords: Cultural Diversity, IJV Performance, Team Performance, Top Management Team, International Joint Ventures

13. THE SUCCESSFUL OF STRATEGIC COST MANAGEMENT OF ELECTRONICS MANUFACTURING BUSINESSES IN THAILAND: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES

Nattawut Tontiset, Mahasarakham Business School, Mahasarakham University, Thailand
Jirapan Choojan, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

The objective of this research is to examine the effect of successful strategic cost management on firm performance of electronics manufacturing businesses in Thailand. The effects of successful strategic cost management on decision making effectiveness and planning and control effectiveness are investigated. Moreover, the internal resources and capabilities including, top management support, accountant competency, and employee involvement are assumed to become the antecedents of successful strategic cost management. Electronics manufacturing businesses in Thailand are samples of the research. The results indicate that successful strategic cost management has a positive significant effect on firm performance. Moreover, successful strategic cost management has a positive significant decision making effectiveness, and planning and control effectiveness. Additionally, internal resources and capabilities including, top management support, accountant competency, and employee involvement have a positive significant effect on successful strategic cost management. Theoretical and managerial contributions are explicitly provided. Conclusions, suggestions and directions for future research are also presented.

Keywords: Successful Strategic Cost Management, Internal Resources and Capabilities, Decision Making Effectiveness, Planning and Control Effectiveness, Firm Performance

14. PHILOSOPHICAL FOUNDATION AND EVOLUTIONARY TRENDS OF CORPORATE SOCIAL RESPONSIBILITY: THE CASE OF INDIA

Sarangapani Nivarthi, University of Canberra, Australia
Ali Quazi, University of Canberra, Australia
Md Abu Saleh, University of Canberra, Australia

ABSTRACT

There is a growing pressure on the businesses, the government and stakeholders in general for a greater level of responsiveness to corporate social responsibility (CSR) in developing countries in recent times. This was not the case before as CSR was primarily perceived to be a developed country phenomenon. This trend in CSR in the developing countries is an evidence of the increasing call for engagement in CSR arena from the government, the community and the business. In view of this state of affairs, this paper explores the growth and development of the concept of corporate socially responsible activities and the evolution of behaviour pattern of corporations in India. To this end all the relevant theories and perspectives of CSR are reviewed in an attempt to relate these theories to the CSR practices in the contemporary environment surrounding Indian corporations and the community as a whole. The outcomes of the review suggest that as a culturally diverse nation India witnesses and experiences a complex and dynamic social

system. To understand these complexities require a sound philosophical foundation to deepen our understanding of such dynamism and complexities. At a more specific level, the complexities mainly stem from the rich cultural and religious heritage of India. A sound exploration of such background would contribute to broadening our perspectives of CSR and its operational aspects in modern India.

Key Words: *Corporate Social Responsibility, Values, Ethics, Partnerships*
