
ABSTRACTS**1. STRATEGIC COLLABORATIVE CAPABILITY, BUSINESS GROWTH, AND ORGANIZATIONAL SUSTAINABILITY: EVIDENCE FROM TOURISM BUSINESSES IN THAILAND**

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ABSTRACT

This research examines the influence of strategic collaborative capability, valuable knowledge competency, outstanding innovation creativity, unique entrepreneurship excellence, business growth, organizational sustainability, vision for interfirm operations, inter-coordination experience, globalization enhancement, technological availability via moderating effect on competitive volatility and mutual trust. Here, 322 tourism businesses in Thailand were chosen as the sample of the study. The results indicate that some dimension of strategic collaborative capability and valuable knowledge competency, outstanding innovation creativity, unique entrepreneurship excellence, business growth, and organizational sustainability are positively significant. In addition, valuable knowledge competency, outstanding innovation creativity, and unique entrepreneurship excellence are positively significant with business growth as well. Furthermore, business growth affects organizational sustainability. Likewise, the associations among vision for interfirm operations, inter-coordination experience, and technological availability and each dimension of strategic collaborative capability are positively significant. Surprisingly, very few are found positively significant in both competitive volatility and mutual trust as the moderator variables. Additionally, the potential discussion with the results is implemented in the study. Theoretical and managerial contributions are presented. Conclusion, suggestions, and directions of the future are highlighted.

Keywords: *Strategic Collaborative Capability, Valuable Knowledge Competency, Outstanding Innovation Creativity, Unique Entrepreneurship Excellence, Business Growth, Organizational Sustainability, Vision for Interfirm Operations, Inter-coordination Experience, Globalization Enhancement, Technological Availability, Competitive Volatility, and Mutual Trust*

2. DOES MANAGERIAL AGENCY MATTER IN STRATEGIC ALLIANCES?

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ABSTRACT

This research paper qualitatively explores the micro-level factors involved in shaping the perspectives of managers relative to strategic alliances. An in-depth case study approach has been used to carry series of three interviews over time with twelve managers of alliances in two firms. In addition direct observation of meetings and managerial interactions was carried over a four-month period. The empirical evidence presented in this paper reveals that viewpoints and experiences can differ starkly even within a single partner firm. It characterises how micro-processes within organisations generate different strategies and outcomes in relation to corporate alliances based on the perspectives and micro-contexts of managers. Findings imply that to succeed in alliances organisations should place a premium on their managers' perceptions and commitments relative to alliances. These can be managed notably through the design of flexible organisational architectures that appropriately support the exploration and exploitation activities carried by managers involved in alliances.

Keywords: *Strategic Alliances, Management, Micro-Level, Qualitative Study*

3. STRATEGIC SUPPLY CHAIN COORDINATION SCHEME UNDER CLOUD COMPUTING ENVIRONMENT CONSIDERING MARKET UNCERTAINTY

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ABSTRACT

As the globalization of supply chain has progressed, the needs for coordinated decision-making and co-work become drastically increased to design, implement, and manage seamless value-added processes for long-term horizon. Collaborative SCM is the systematic and synchronized business initiatives among the partners to settle the various problems occurred in supply chain. And many approaches are applied to those problems by different level of decision-making such as strategic, tactical and operational. Also various promising paradigms of distributed computing over the internet, such as Grids, P2P and Cloud Computing, have emerged for resource sharing and collaboration among the partners recently. Therefore the support/execution IT systems for collaborative SCM can be implemented easily even at lower costs in cloud computing environment than ever before. In the research, we propose the mid-term planning coordination model between component supplier and set maker by two-phased capacity reservation contract. Its objective is to achieve performance excellences in tactical level and to hedge the potential risks from sudden price change in both component and finished product market. Then we suggest the supply chain coordination scheme that support strategic decision-making between the component supplier and the set maker and also we identify brief outlines for implementing the IT system for collaboration in Cloud Computing environment. Finally, we verify strengths and weaknesses of the proposed method by dynamic simulation with various manipulated conditions especially focusing on component market uncertainty. Simulation results show that supply chain partners are able to execute their operations smoothly according to the coordinated tactical level planning that result in more profitable outcomes. Especially, the proposed method show great excellences in operation level by hedging the risk of the possible loss in resource utilizations.

Keywords: collaborative SCM, Cloud Computing, resource sharing, collaboration, mid-term planning coordination, capacity reservation

4. CORPORATE SOCIAL RESPONSIBILITY STRATEGY, MARKETING PERFORMANCE AND MARKETING SUSTAINABILITY: AN EMPIRICAL INVESTIGATION OF ISO 14000 BUSINESSES IN THAILAND

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ABSTRACT

This study examines the impacts of six dimensions of corporate social responsibility strategy on marketing sustainability through mediating influences of marketing image, customer satisfaction, stakeholder acceptance and marketing performance. Corporate social responsibility consists of human development, environment considerations, community involvements, product and service innovation, consumer attention, and competition tendency which is an important strategy that will help firm gain greater marketing image, customer satisfaction, stakeholder acceptance, marketing performance and marketing sustainability. Here, 106 ISO 14000 businesses in Thailand were chosen as the sample of the study. The results show that some dimensions of corporate social responsibility strategy have a significant effect on marketing image, customer satisfaction, stakeholder acceptance and marketing sustainability. Also, marketing performance has a potential positive influence on marketing sustainability. In addition, ethics vision and competitive intensity have a partial moderating effect on the relationship corporate social responsibility strategy, marketing image, customer satisfaction, stakeholder acceptance, marketing performance and marketing sustainability. Potential discussion with the research results is

effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions for future research are highlighted.

Keywords: *Corporate Social Responsibility, Marketing Image, Customer Satisfaction, Stakeholder Acceptance, Marketing Performance, Ethics Vision, Competitive Intensity, Marketing Sustainability*

5. THE ROLE OF ACCOUNTING INFORMATION SYSTEM KNOWLEDGE ON AUDIT EFFECTIVENESS OF CPAs IN THAILAND

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ABSTRACT

The objective of this study is to investigate advance understanding of the relationships between Accounting Information System Knowledge on Audit Effectiveness via the mediating influences of the Risk Assessment Competency and Quality of Auditor Planning Judgments. 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 Audit Effectiveness. The results show the Accounting Information System Knowledge has positive relationships with Audit Effectiveness and is a positively significant on Risk Assessment Competency and Quality of Auditor Planning Judgments. Theoretical, managerial and research implications are also discussed.

Keywords: *Accounting Information System Knowledge, Audit Effectiveness, Risk Assessment Competency and Quality of Auditor Planning Judgments*

6. CARDIAC ARREST INTERVENTIONS IN A PREHOSPITAL SETTING: ASSESSING THE LINK IN THE "CHAIN OF SURVIVAL"

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ABSTRACT

This paper examines outcomes of out-of-hospital sudden cardiac arrest victims with ventricular fibrillation in a system that features advanced life support (ALS) first responders and transport components. The empirical results of 283 patients suggest that demographic characteristics, response time, location of the victims, and types of care are determinants of the survival rate. The results further reveal that (i) the probability of survival is 23% higher if cardiopulmonary resuscitation (CPR) and automated external defibrillators (AEDs) are initiated prior to the arrival of an ALS responder and (ii) the ALS first responder and transport components have contributed to a strengthening of the link in the "chain of survival" in reducing response time to emergency calls and providing advanced care. However, redundancy and duplication of emergency services are common practices which hinder the efficiency of the system.

Keywords: *Cardiac Arrest, Chain of Survival, Advanced Life Support First Responders*

7. EFFECTS OF ORGANIZATIONAL CHARACTERISTICS ON PERFORMANCE OF TRAVEL AGENCIES IN THAILAND

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ABSTRACT

The purpose of this study is to examine the effects of organizational characteristics, including corporate image, unique attribute service and service professionalism on customer satisfaction, customer loyalty and business performance via a moderating effect of external environment. It also examines antecedent of organizational characteristics as team support and technology support. Travel agencies in Thailand are sample and questionnaires are used as a tool. Result show that three dimensions of organizational characteristics have an influence on customer satisfaction and customer loyalty. Antecedents of organizational characteristics have positive significant. Theoretical and management contributions are clearly provided. Limitations of the study and suggestions for future research and conclusion of the study are presented.

Keywords: *organizational characteristics; corporate image; unique attribute service; service professionalism; customer satisfaction; customer loyalty; business performance; team support; technology support; external environment.*

8. DOES CULTURAL DIVERSITY ACROSS MULTINATIONAL CORPORATIONS EXPLAIN CORPORATE LOBBYING EXPENDITURES IN THE U.S.?

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ABSTRACT

This paper contributes to the literature on lobbying by testing whether national cultural differences across multinational corporations can explain the intensity of their lobbying behavior. This issue has not been addressed in the literature yet. This paper estimates how national cultural differences affect corporate lobbying expenditures in the U.S. We do this by conducting an empirical analysis based on longitudinal data consisting of 1828 firm-year sample observations from 2000 to 2009, consisting of global 500 foreign as well as domestic firms with publicly available financial statements. Hofstede's Uncertainty Avoidance Index (UAI) is used to capture cultural differences across multinational corporations included in our sample. Results show that, after controlling for other determinants, culture diversity across multinational corporations is a determinant of lobbying expenditures in the U.S. In particular, corporations with headquarters in countries with high UAI spend less in lobbying in the U.S. than others.

Keywords: *Lobbying, multinational corporations, cultural diversity, Hofstede's uncertainty avoidance index*

9. ORGANIZATIONAL FLEXIBILITY CAPABILITY, INOVATION ADVANTAGE AND FIRM SUSTAINABILITY: EVIDENCE FROM ELECTRONIC MANUFACTURING BUSINESSES IN THAILAND

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ABSTRACT

The purpose in this study is to examine the relationships between organizational flexibility capability that influences innovation advantage and firm sustainability. It also investigates the moderating effects of market culture and competitive learning. The model is tested using data collected from mail survey questionnaires of 102 electronic manufacturing businesses in Thailand. The results indicate that organizational flexibility capability is partially supported for the hypotheses derived from the conceptual model. Innovation advantage has a significant positive relationship with firm sustainability. Market culture and competitive learning are moderating effects of the relationship. Market culture and competitive learning are positively moderated between structural, strategic flexibility and firm sustainability. Thus, contribution and suggestions for future research are also provided.

Keywords: Organizational Flexibility Capability; Operational Flexibility; Structural Flexibility; Strategic Flexibility; Innovation Advantage; Market Culture; Competitive Learning; Firm Sustainability

10. DOES AN EMPHASIS ON REVENUE GROWTH WEAKEN STRATEGY AND REDUCE PROFITS? AN EMPIRICAL ANALYSIS¹

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ABSTRACT

Michael Porter (1996) has argued that managers frequently fall into a 'growth trap', focusing on growing revenues at the expense of a weakened strategy and reduced profits. Research by others offers mixed support for Porter's argument. This study reports preliminary results from analyzing data on revenue and profits for two years from 1,000 large Canadian companies. It shows that the relationship between revenue and profits is weaker than one might expect, but it is a positive relationship. Thus Porter's conclusion may be valid but only to a limited extent.

Keywords: revenue growth, profit growth, strategy, Canadian companies, strategy formulation.

11. BELIEVABILITY OF ADVERTISING AND CONFIDENCE IN INFORMATION TO MAKE PURCHASE BY PRODUCT CATEGORY INVOLVEMENT

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ABSTRACT

A brief examination of believability of advertising and intent to purchase is presented, highlighting some recent trends in research. Consumers from three segments, Belgian students (n=32), U.S. students (n=165), and U.S. non-student (n=82) were exposed to six award winning television advertisements from the New York AMA sponsored EFFIE awards. The ads, two for snack food products, two for cruise lines, and two for direct-to-consumer prescription drugs, were evaluated by a panel of advertising professional/practitioners to be one informational ad and one transformational ad in each category of good represented. The segments' reactions regarding believability and intent to purchase to these

specific advertisements were elicited and examined. Significant differences regarding intent to purchase were found across the types of advertisement. While implications were drawn, the pattern of significant differences was complex, and further research is needed to clarify the reasons underlying these differences.

KEYWORDS: *Belgian and U.S. Samples, Emotional Response to Advertising and Intent to Purchase*

12. SUCCESSFUL BUDGETING APPLICATION OF THAI-LISTED FIRMS: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

The objective of this research is to examine the effect of successful budgeting application on firm success of Thai-listed companies. The effects of successful budgeting application on cost management effectiveness, appropriate allocated resources, and performance evaluation effectiveness are also investigated. Moreover, internal resources and capabilities including, budgetary participation, accountant competency, and AIS competency are assumed to become the antecedents of successful budgeting application via the moderating effect of organizational learning. The results indicate that successful budgeting application has a positive significant effect on firm success. Moreover, successful budgeting application has a positive significant effect on cost management effectiveness, appropriate allocated resources, and performance evaluation effectiveness. Additionally, internal resources and capabilities including, budgetary participation, accountant competency, and AIS competency have a positive significant effect on successful budgeting application. Surprisingly, the result shows no moderating effect of organizational learning on internal resources and capabilities-successful budgeting application relationships. Theoretical and managerial contributions are explicitly provided. Conclusions, suggestions and directions for future research are also presented.

Keywords: *Successful Budgeting Application, Internal Resources and Capabilities, Cost Management Effectiveness, Appropriate Allocated Resources, Performance Evaluation Effectiveness, Firm Success*
