
ABSTRACTS**1. A CONCEPTUAL MODEL FOR THE REPURCHASE INTENTIONS IN THE AUTOMOBILE SERVICE INDUSTRY: THE ROLE OF SWITCHING BARRIERS IN SATISFACTION – REPURCHASE INTENTIONS RELATIONSHIP**

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ABSTRACT

The purpose of this study is to examine the role of switching barriers, i.e. the interpersonal relationships, the attractiveness of alternatives and the switching costs, in effecting of customer satisfaction relating to repurchase intentions. Utilizing hierarchical moderated regression analysis, the proposed model was studied in the automobile service industry. The findings show that the interpersonal relationships do have a negative moderating impact on the satisfaction-repurchase intentions relationship, while the difference in the attractiveness of alternatives and switching costs do not. Further analysis revealed that, despite its lack of influencing impact, the attractiveness of alternatives exhibits a positive moderating effect when the level of satisfaction or repurchase intentions is low.

Keywords: *Repurchase intention, Customer satisfaction, Interpersonal relationship, Attractiveness of alternatives, Switching costs*

2. CHINA'S SOUTH-SOUTH COOPERATIVE INVESTMENTS AND CO-DEVELOPMENT MODALITIES IN AFRICA

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ABSTRACT

Contrary to Western debt and assistance marked by various forms of economic and political overtones, China, using the South-South Cooperation, is in the process of bestowing a mix of loans with generous terms, debt forgiveness, infrastructure development, and other assistance to African nations so that they could be relieved from Western cultural, political, and economic hegemony. African governments have appreciated and responded enthusiastically to this new source of bottom-up, multiple, bilateral investment, trade, and aid because China has professed a willingness to ignore the political, conditional terms that characterize Western assistance.

China's deepening involvement across Africa can be viewed from two perspectives. The protagonists of political warfare theory argue that China's policy in Africa is a nonviolent instrument of grand strategy. It involves coordinated activities that could precipitate in tangible effects on intended targets such as economic aid and development assistance, as well as training, equipping, and arming military and security forces to achieve political and economic influence. On the other hand, the South-South development cooperation school of thought views China's increased aid, trade, and investment in Africa as a means to foster Africa's self-sufficiency and sustainable development in the 21st century.

Based the review of the literature, the socio-economic impacts of some of the Chinese cooperative investment in Africa were summarized using the following dimensions: a) local employment b) human management skills (control of decision making process), c) technological transfer, d) local content requirements, e) efficiency, and f) the terms of trade. Though the study is anecdotally focused, the modest contributions upon which we hope other researchers will build is that longitudinal studies need to be undertaken if Chinese investments in Africa are politically motivated or are meant to fulfill the agenda of the South-South Cooperative goals. Nonetheless, being engaged in constructive

exchange, African policy makers need to redefine Chinese investments to undertake their environmental guidelines so that Africa could use them as a means to achieve self-sufficiency and sustainable development in the long-run.

Keywords: South-south Cooperative Development Cooperation, Infrastructure development, Political Welfare Theory, Sustainable Development, Local Employment, Human Development Skills, Technological Transfer, Local Content Requirements, Efficiency, Terms of Trade

3. IFRS AND US GAAP CONVERGENCE IN THE AREA OF BORROWING COSTS

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ABSTRACT

Borrowing costs have been one from the fields, which was the subject of convergence works. The U.S. GAAP dictated capitalization of borrowing costs incurred in connection with the acquisition of qualifying assets, while the IAS / IFRS leaved the decision on accounting entities, how it recognize and record borrowing costs incurred in connection with the acquisition of the assets.

Short-term project of borrowing costs, whose aim was to unify the reporting of interest on borrowing funds on the side of the IASB, was completed in March 2007 by issuing of the revised IAS 23 Borrowing Costs with effect from 1.1. 2009. The paper deals with major changes to IAS 23 occurred in the context of the IASB - Borrowing costs. Based on a comparison of the methodological approaches used in IAS 23 (1993) and IAS 23 (2007) and the impact of their use on selected indicators of financial analysis is demonstrated the main reason, which led to a ban on the use of two possible methodologies for the recording of borrowing costs under IAS 23. Elimination of a major difference in the reporting of borrowing costs in the system IAS / IFRS and U.S. GAAP was reached by the revision of IAS 23, however all the existing differences were not removed.

Keywords: Borrowing costs, interest costs, capitalization, qualifying asset

4. SUSTAINABLE MANUFACTURING STRATEGIES AND ORGANIZATIONAL PERFORMANCE IN CHINA

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ABSTRACT

The topic of sustainable and green manufacturing has received attention in the literature; however, what is not clear is the benefit of adopting such strategies especially for a firm located in one of the world's fastest growing economies, China. As China expands its industrial base and grows its economy, it's generating enormous amounts of greenhouse emissions, hazardous waste, and other pollution resulting in worsening environmental and public health problems. Multiple regression, cluster analysis and ANOVA performed on a sample of 88 Chinese managers show support that a sustainable manufacturing strategy positively and significantly affects organizational performance. Additionally, individual manufacturing capabilities do not appear to affect performance but rather distinct bundles of sustainable manufacturing capabilities do. Implications for managers and global environmental policy managers are discussed.

Keywords: Green manufacturing, competitive advantage, environmental performance, sustainability

5. PSYCHO-SOCIAL IMPACT OF MORTGAGE FORECLOSURE

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ABSTRACT

The current mortgage foreclosures and the economic downturn in the United States are having devastating consequences on individuals and families, including widespread distress. This fiscal distress has raised numerous questions regarding the effectiveness of the psychological and social systems along with existing measures to address the stresses on individuals and families. Given the pervasive mortgage foreclosures, it is imperative that current psychological and social measures in place to assist families during times of crisis be re-evaluated for their effectiveness, and if necessary, adjusted. It is possible that early warning signs of trouble and the associated negative psychological impact on individuals and families could be identified. In this manner, it may be possible to circumvent some of the potentially devastating impact on individuals and families. In this paper, we identify several factors that have led to the widespread mortgage foreclosures in the United States. We note the psychological and social impact of the mortgage crisis on the U.S. family system, and examine the impact of stressors associated with foreclosure on various members of the family. Further, we present family coping strategies, and also discuss various psychosocial interventions, potential treatments and measures available for relief. We end the paper with lessons learned from the current economic crisis and offer recommendations to individuals and families to assist in avoiding psychosocial stresses emanating by fiscal downturns in the future.

Keywords: Mortgage, default, foreclosure; psychological and social stresses; trauma; modes of interventions; coping mechanisms

6. THE DEMAND FOR AND SUPPLY OF INTERNATIONAL BUSINESS KNOWLEDGE (IBK): AN INTERDISCIPLINARY APPROACH

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ABSTRACT

The various usage of the knowledge in international business and supply of the knowledge in international business is reviewed using the academic journals in the field of international business during the more than last 50 years. The index of transnationality is used as an indicator of demand, and the number of journals in marketing, finance, and accounting discipline as an indicator for supply. In the selected journals, only less than 7 percent of articles published provide IBK. There should be special international issues of Journal of Accounting Review, Journal of Finance, Marketing science, etc. When more non-international business faculty members consider making contributions to the supply of the knowledge on international business, the discipline of international business may become more rigorous in its methods and head toward becoming a more legitimate subfield of business.

Keywords: International Business Knowledge; Transnationality; Academic Journals; Knowledge

7. MEASURING THE CUSTOMER PREFERENCES OF DIRECT TO HOME (DTH) TELEVISION SERVICE IN INDIA

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ABSTRACT

Direct to home (DTH) television service in India, more popularly known as direct broadcast satellite service, is emerging market for DTH services. India currently has about 120 million TV homes and 10 million out of these have a DTH connection. Specifically, the number of DTH subscribers in India is forecasted to grow at a compound annual growth rate of 38.9 percent (35 million) from 2007 to 2012 (TRAI, 2008). The DTH market is witnessing a fierce competition with entry many players. With the increasing consumer awareness and expectations, a study was conducted to know and measure the customer preferences to DTH television Service in India. A Sample of 250 respondents from a metro city was selected for the Study. Conjoint multivariate technique was adopted to measure the consumer preferences in selecting DTH service. The study will enable DTH players to design a customer service strategy to increase market share and revenue to ensure win-win situation.

Keywords: Attribute, DTH, Service Quality, Utility Rating, Conjoint Analysis

8. AN EXPERIMENT TO MEASURE THE EFFECTS OF GENDER ON THE PERCEPTIONS OF AFFECT AND BEHAVIOR BY MALES AND FEMALES TOWARD A CHILD WITH AUTISM

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ABSTRACT

Given the growing incidence of autism in the United States, a considerable amount of research and controversy has focused on the children diagnosed with autism. While there still is no agreement on the cause of autism, there has been a focus on the acceptance of the children by their peers and by society. The focus of this article was to investigate the acceptance of the children with autism in a typical setting by both males and females. A modified Multidimensional Attitude Scale toward Persons with Disabilities (MAS) was used to measure both the affect and behavioral feelings of male and female subjects in a given situation. The results found that female subjects appeared to be more accepting of the situation than the male subjects. The results may be used by schools of autism in their recruitment of volunteers as well as seeking donors to support their causes.

Keywords: Affect and Behavioral Measures toward Autism, Gender Differences

9. CAN'T WE ALL JUST GET ALONG? A REVIEW OF THE CHALLENGES AND OPPORTUNITIES IN A MULTIGENERATIONAL WORKFORCE

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ABSTRACT

Today's business world is more diverse than ever. One area of diversity, in particular, that exists is the differences in the various generations that make up the labor force in organizations. Four generations now span the workforce, and these different generations create challenges and

opportunities for companies across the globe. Teamwork, communication, training, and succession planning are areas where these generational differences can create challenges and opportunities. Having the right processes and practices to deal with these challenges is imperative. Managers need to understand the generational differences and work to improve the effectiveness of teams made up of these diverse workers. The purpose of this paper is to discuss the characteristics and stereotypes of each of the four generations, the challenges created by having workers from the four generations working together to achieve success for the organization, succession planning and the opportunities created by these generational differences and challenges.

Keywords: Organizational Behavior; Veterans, Baby Boomers, Generation X, Generation Y, Management, Generational differences

10. RELATIVE SWISS SECURITY RETURN PERFORMANCE

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ABSTRACT

We investigate the empirical relationship between both Sharpe and Sortino ratios and the investment horizon for portfolios of Swiss stocks and bonds. Sharpe and Sortino ratios are calculated for holding periods of one to 25 years under the assumption that returns are independent. Our results confirm those of previous studies which show that Sharpe ratios indicate that under the assumption of independent returns bonds outperform stocks for longer time horizons. However, when the risk-free rate of return is used as the minimum acceptable return we find that the Sortino ratio indicates that stocks outperform bonds for all examined investment horizons.

Keywords: Swiss security returns, Sharpe ratio, Sortino ratio, Investment horizon

11. A REVIEW OF ORGANIZATIONAL ANTECEDENTS OF BULLYING

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ABSTRACT

Bullying has severe negative consequences for victims, organizations and societies. Hence, providing intervention and prevention of bullying is the interest of scholars, practitioners and policy makers. It is argued that to create effective intervention and prevention strategies, its antecedents and correlates should be well understood. Based on this argument, this study examines organizational antecedents of bullying in six groups; namely reward system and working arrangements, job design, organizational culture and climate, leadership, organizational change and sector dynamics.

Keywords: Bullying, mobbing, organizational antecedents

12. PROCEDURAL JUSTICE AND ORGANIZATIONAL CITIZENSHIP BEHAVIORS: A SOCIAL IDENTITY MOTIVE

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ABSTRACT

The purpose of this study is to examine a conceptual model to identify the roles of organizational identity salience as an important motive, in the relationship between individuals' organizational justice perceptions (i.e., procedural justice) and organizational citizenship behavior (OCB), based on social identity theory. In explaining the relationship, this study focuses on the concept of social identity as a relational motive to engage in OCB for those who perceive outcome fairness. The conceptual model was tested using the sample of 93 individuals who were hired in work organizations as full-time employees. We analyzed the results using mediated regression analysis. The findings suggest that organizational identity salience acts as a mediator between organizational justice and OCB. This paper discusses the implications of these findings for theory, practice, and management education, and their limitations and the directions that future research in this area might explore.

Keywords: Procedural Justice; Organizational Identity Salience; Organizational Citizenship Behavior; Social Identity Theory

13. APPLICATIONS OF THE POISSON DISTRIBUTION TO THE BUSINESS WORLD

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ABSTRACT

Discovered nearly two hundred years ago, the Poisson distribution remains the basis for the calculation of the probability of rare events and for events that occur at random times. Throughout the statistical literature there are numerous instances where the corresponding Poisson formula has been used to investigate various occurrences and these are well documented in the introduction. Of particular interest in this paper is the application of the Poisson distribution to any business that loans out its goods and services to customers whose number in any one time period are impossible to predict. By an appropriate use of the Poisson formula, it is demonstrated how to calculate the chance that customers will be lost by not having enough items to loan out, the extra number of items that could be serviced by purchasing another item for loan and the expected length of time before the cost of purchasing a new item could be made up from the extra revenue. These are all essential questions for a business that wants to maximise its return. A specific example of how the Poisson distribution was used in a court case is also provided.

Keywords: Poisson, probability

14. MEXICAN-AMERICAN ENTREPRENEURSHIP AND SOCIAL NETWORKS: A REVIEW AND VISION FOR THE FUTURE

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ABSTRACT

This paper reviews the relationship between immigration and engaging in entrepreneurial endeavors. Focusing on immigrants from Mexico into the US, we explore the degree to which Mexican-American immigrants are more likely to engage in and succeed at entrepreneurship. This project builds on a

stream of previous research that examines immigrant entrepreneurs. As immigration to the United States is in itself considered to be an “entrepreneurial act”, it lends itself to the reasoning that Mexican-American immigrants are more likely to engage in and achieve success with start-up businesses. Additionally, the influence of Mexican-American networks on the success and preponderance of entrepreneurial endeavors is examined. We seek to demonstrate, through a thorough review of the literature, why certain immigrant entrepreneurs tend to be successful as well as the economic impact on both Mexican and U.S. economies.

Keywords: *Entrepreneurship, Immigration, Social Networks*

15. CAPABILITIES IN FLAT PANEL DISPLAY MARKET: CASE STUDIES FROM MANAUS INDUSTRIAL DISTRICT (BRAZIL)

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ABSTRACT

In this paper, a conceptual framework will be presented for the analyses of competencies development strategy for enter in Brazilian LCD TV market. There have been a number of papers on entry modes and innovation networks but most of them are based on a certain specific perspective: some are biased to First-Mover Advantage and others are to Late-Mover Advantage while some are focusing on endogenous factors but others are on exogenous factors. What we are going to do is to set an “integrated” framework to take account of all those various points to design a firm’s global market entry strategy and capabilities development. Resource-based view (RBV) technological capabilities, and the role of knowledge and innovation, will be adopted as the main tool of analysis and Porter’s Diamond Model (Porter, 1990) will be used for the analysis of Brazilian competitive market and specially Manaus.

Keywords: *Flat Panel Display, TFT-LCD TV, Resources, Capabilities, Diamond Model*

16. USING VIRTUALIZATION TO REDUCE DATA CENTER INFRASTRUCTURE AND PROMOTE GREEN COMPUTING

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ABSTRACT

Virtualization has been used in recent years to provide isolation (for security reasons) that historically was provided by running applications on separate physical computers. Besides this isolation capability there are numerous advantages to invoking virtualization such as simplicity of design, reducing space in an equipment room, lower personnel cost through ease of management and less power consumption. This paper focuses on the cost saving in power consumed as a result of virtualization. A case study is undertaken in which 9 physical computers are placed in 9 logical virtual zones in a single virtual host. The data collected revealed a reduction in power consumed by a factor of approximately five. This resulted in an annual saving of about \$900.

Keywords: *virtualization, green computing, data center, load balancing, fault tolerance*

17. ARE FEMALE WORKERS THE VICTIMS OF LAY-OFF DISCRIMINATION DURING ECONOMIC CRISES: THE CASE OF TURKEY

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ABSTRACT

Women participation to labor market is always argued on the condition of equality because of the traditional roles of women in society. Discrimination about women, which derives from patriarchal understanding all over the world, causes high female unemployment besides employment with low wages and in precarious jobs in informal sectors. This problem becomes more effective at the financial crisis times. There is no consensus among academicians if female workers face discrimination while employers decrease their workforce during economic crises or recessions. As we are in the middle of a severe financial crisis, this question is once again brought on the agenda especially by trade unions. This article, therefore, focus on finding out if such problem is relevant in Turkey's labor market. The data is collected from Turkish Statistical Institute. The findings point out that although female population faces discrimination to be in the labor market, the statistics do not show any sign for us to tell that female workers are the victims of lay-off discrimination during economic crises.

Keywords: *Discrimination at lay-off, employment elasticity, economic crises*

18. THE ECONOMICS OF MICRO-FINANCE FUNDED HONEY PRODUCTION IN SOUTH AFRICA

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ABSTRACT

Microfinance Financial Institutions (MFIs) started as credit institutions to the poorest of the population in developing countries. Initially they provided small scale, unsecured loans (<\$200). As the concept became more popular over the years, it has expanded its scope of operation to include insurance, savings and depository services, housing, education, foreign exchange remittance and social services. To reflect the expanded services, these micro-credit institutions have changed into micro-finance institutions. Their number have since expanded exponentially from 620 in 1997 to 2750 in 2002 or an annual rate of increase of 27%, the number of clients they served also expanded from 13.5 million in 1997 to 67.6 million in 2002 or an annual rate of increase of 30.8%. The potential clients representing the poorest of society also expanded from 7.6 million in 1997 to 41.6 million in 2002 or an annual average increase of 33%.

The above growth rates are indeed phenomenal especially for firms that do not believe in traditional business practices. The impressive growth rates and the 95%-98% repayment rates on the loans¹ seem to show unequivocally, the long term sustainability of the MFIs. These phenomenal achievements must be

explained in terms of solid economic analyses rather than narrative testimonials of clients of MFIs.

In this study the profitability and productivity of microfinance funded honey production projects in South Africa were evaluated in terms of their profitability and factor productivity. The results show that these microfinance funded honey production projects are neither profitable nor productive.

Keywords: *credit institution, developing countries, honey production projects*

19. TIME, FIRM AND COUNTRY EFFECTS ON INFLATION-ADJUSTED RETURN: AN EXAMINATION UNDER THE PERSPECTIVE OF THE RANDOM COEFFICIENTS MODELING

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ABSTRACT

The literature is unclear about how firm and country effects influence performance over time. Under the initial hypotheses that there are significant changes on performance of operating companies in Brazil in recent years, measured by the adjusted-inflation return on equity, and that these variations are due to existing characteristics in each firm and to the country of origin, this study considers, by the use of hierarchic modeling with repeated measures, an approach that allows one to analyze the random effects as alternative for the evaluation of the margin evolution. Working with a sample with 547 firms from 18 countries throughout 10 years (1998-2007), totalizing 2,732 observations, this study verifies that only the firm effect is representative for the differentiation of the average performance and of the taxes of growth of this performance among companies throughout the years. The results present contributions for the understanding of the multilevel determinant factors of firm performance over time.

Keywords: Performance Analysis; Hierarchical Models; Repeated Measures; Firm Effect; Country Effect

20. ANALYSIS OF U.S. SENATE WEB SITES FOR DISABILITY ACCESSIBILITY

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ABSTRACT

U.S. federal government web sites have increased significantly the level of services and information offered to various internal and external stakeholders. The Workforce Investment Act of 1998 amended Section 508 of the Rehabilitation Act of 1973, which complemented the intent and aims of the 1990 Americans with Disabilities Act (ADA). As a result, federal agencies and departments were mandated to provide disabled stakeholders with access to key information from federal web sites. However, since this enactment, some federal web sites still do not meet fully the legal requirements to accommodate users with disabilities. Additionally, web sites of members of the U.S. Congress technically do not fall under regulation. Without regulation, non-adherence to accessibility standards by congressional web sites may result in poor or ineffective utilization by citizen consumers or other stakeholders with disabilities. The purpose of this study is to examine the accessibility statistics for a pseudo-random sample of 50 web sites of U.S. Senators. The main web page of each site was evaluated with an online web site analysis software tool – Truwex. Three factors were used to gauge the level of accessibility: criteria based on Section 508, WCAG 1.0 standards, and WCAG 2.0 standards. Results suggest that the vast majority of the U.S. Senate web sites do not meet the federal legal guidelines that otherwise are imposed on other U.S. governmental agencies and departments. Many of the sites contain consistent patterns of non-compliance, and some minor changes could result in increased accessibility for disabled stakeholders.

Keywords: Web Content Accessibility Guidelines (WCAG), U.S. Senate, W3C, Truwex, e-government, Human Computer Interaction (HCI), Workforce Investment Act, Section 508, Rehabilitation Act, Americans with Disabilities Act (ADA)
