

# GLOBAL BUSINESS RESEARCH SYMPOSIUM

## PROGRAM

January 29-30, 2016

Volume III  
Sponsored by

*SCHOOL OF MANAGEMENT*  
UNIVERSITY OF RIVERSIDE  
Riverside, California • 92505



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# CONFERENCE HEADQUARTERS

Dr. Raj K. Singh, Conference Chair, University of Riverside, Riverside, California

Mrs. Jeannette Singh, University of Riverside, Riverside, California

Mrs. Veronica Venegas, University of Riverside, Riverside, California

Mr. Dylan Covell, University of Riverside, California

## SESSION CHAIR

Mawousse Imaku

## MESSAGE FROM THE CHAIR



It is with great pleasure, I want to welcome presenters, organizing committee members, reviewers and session chairs to our conference dealing with global issues in business research. This symposium is designed to serve as an important meeting for the discussion and exchange of ideas and information to enhance understanding, appreciation, and cooperation among diverse groups of professionals. The sessions and the abstracts deal with opportunities and challenges faced by professionals in the new global environment.

This document contains abstracts in several important subject areas of business research. The collection exhibits an excellent selection of quality submissions. The authors are from various educational institutions located in different parts of the world. Please note that book of abstract of this symposium are distributed globally.

I want to extend my sincere thanks to conference organizers and participants for their support.

A handwritten signature in black ink, appearing to read 'Raj K. Singh'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Raj K. Singh, Ph.D.  
Conference Chair

# Global Business Research Sumposium Schedule of Presenters Friday, January 29, 2016



8:30 am

**Registration**

9:00 am

Welcome Address

**Dr. Raj Singh**

9:30 am

Evolutionary Variability in Civil Society  
Organizations in Latin America

**Dr. Stephen Beaumont**  
**Argentina**  
**Skype**

10:15 am

The Effect of Accounting Information Quality and  
Competition on Investment Inefficiency: Evidence  
from Korea

**Dr. Sun Kang**  
**South Korea**

11:00 am

**Break (Group Picture)**

11:15 am

An E-Commerce Success Model for the Context of  
Physical Product E-Tailing

**Dr. Yi-Shun Wang**  
**Taiwan**





# **Global Business Research Symposium Schedule of Presenters Saturday, January 30, 2016**

8:30 am		<b>Registration</b>
9:00 am	Welcome Address	<b>Dr. Raj Singh</b>
10:00 am	The Performance Challenge in Nonprofit Organizations	<b>Mawousse Imaku USA</b>
11:00 am	<b>Break (Group Picture)</b>	
11:15 am	Discussion	<b>Dr. Raj Singh USA</b>
12:00 pm	Presentation of Certificates	<b>Dr. Raj Singh</b>



## ABOUT THE AUTHORS



Stephen Beaumont holds a Ph. D. and Master degree in Business Management, Master degree in Strategic Studies, other post graduate degrees in Nonprofit Management and Pedagogy and a Bachelors degree in Computer Science. His main areas of research and experience include: Management of Nonprofit Organizations (strategic planning, fundraising, social marketing, etc.); Incorporation, Legal and Financial Aspects of NPOs; Transparency and Accountability in the Third Sector; Training of human resources in NPOs (Planning educational processes, curriculum design, didactic transposition, teaching strategies, evaluation, etc.); New technologies applied to education (e-learning); Civil Society Organizations and Public Safety (Community participation, social crime prevention, citizen oversight of the police function, etc.). He is President and main researcher at CENTED (Centro de Tecnología para el Desarrollo), which is a Nonprofit Organization based in Buenos Aires, Argentina, whose mission is to contribute to the development, strengthening and professionalization of the Civil Society Organizations, through training and specialized consulting, in order to improve their performance, effectiveness and efficiency, and thus achieve a greater impact on society in general.

The following contact information was provided by Dr. Stephen Beaumont:

[jam\\_farooq@siswa.um.edu.my](mailto:jam_farooq@siswa.um.edu.my)



### □ Professional Academic and Business Experience

- 2010-now: **Associate Professor**, Chung Nam National Univ.
- 2014-2015: **Visiting researcher**, UC at San Diego.
- 2001-2010: **Senior Researcher**, ETRI(Electronics

and Telecommunication Research Institute)

- 2000-2001: **AICPA**, Samil Accounting Firm(member firm of PWC)

#### ❑ Professional Qualifications and Activities

- AICPA, 1998
- Member of ITU-SG3, Financial Expertise of APT

#### ❑ Education

- Ph.D, Business Administration(concentration in Accounting), Graduate School of Business Administration, SoGang University, Korea, 2006 – 2009
- M.S. Business Administration(concentration in Accounting), Graduate School of Business Administration, SoGang University, Korea, 1996 – 1999

#### ❑ Research Interest& Publications

- Earnings Management, Corporate Governance, Auditing, Conservatism etc.
- The effect of voluntary IFRS adoption by unlisted firms on earnings quality and the cost of debt: empirical evidence from Korea(JBEM, 2015)
- Effect of Corporate Governance on Real Activity-Based Earnings Management: Evidence from Korea(JBEM,2012)
- Data MVNO's cost based pricing in Korea(SCOPUS, 2012)
- Does Earnings Management Amplify The Association Between Corporate Governance And Firm Performance?: Evidence From Korea(IBER, 2011)
- An Empirical Study on the Reliability and the Informativeness of Accounting Numbers: After Enforcing the Internal Accounting Control System in Korea(IJAF, 2011) etc.

The following contact information was provided by Dr. Sun Kang:

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Yi-Shun Wang is a Professor in the Department of Information Management at National Changhua University of Education, Taiwan. He received his Ph.D. in MIS from National Chengchi University, Taiwan. His current research interests include IT/IS adoption strategies, IS success models, customer relationship management, knowledge management, and e-learning. He has published in journals such as *Academy of Management Learning and Education*, *Information Systems Journal*, *Information & Management*, *International Journal of Information Management*, *Government Information Quarterly*, *Computers & Education*, *British Journal of Educational Technology*, among others. He is currently serving as a Project Reexamination Committee Member for the research field of Applied Science Education in the Ministry of Science and Technology of Taiwan.

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Centro de Tecnología para el Desarrollo  
Buenos Aires, Argentina

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Jilin University  
Jilin, China  
Sin-Jeng Lin  
Le Moyne College  
Syracuse, New York, USA

# **EVOLUTIONARY VARIABILITY IN CIVIL SOCIETY ORGANIZATIONS IN LATIN AMERICA**

**By**

**Stephen Beaumont, Ph.D.  
Centro de Tecnología para el Desarrollo  
Buenos Aires, Argentina**

## **Abstract**

The form or structure which organizations adopt affects their ability to survive and will ultimately determine if they are successful or not. In some markets, large and highly diversified organizations will be the most successful, while in others, small and flexible organizations will do best. We may see, with the passage of time, how some forms tend to dominate different market segments. This raises the question, why certain organizational forms are more efficient in a particular market?

The reality is that the adaptation of different organizational forms to different markets is one way to achieve survival and success. Given the great diversity of markets, contexts and realities in which Civil Society Organizations (CSOs) operate in Latin America, there will be countless variations in the forms, structures of governance and overall performance of each organization. The important thing would be to know the reasons for such adaptations to better understand the development and evolution of the Third Sector.

This paper analyzes the development of CSOs in their ability to survive, the variations in their form or structure, their adaptation to the environment and their evolution over time, from a multidisciplinary approach.

# THE EFFECT OF ACCOUNTING INFORMATION QUALITY AND COMPETITION ON INVESTMENT INEFFICIENCY: EVIDENCE FROM KOREA

By

Sun Kang, Ph.D.

Sang Min Cho

ChangNam National University

ChangNam, South Korea

## Abstract

It is not certain whether accounting information quality and market competition can mitigate against capital investment inefficiency. Firms make large scale investments that are irrevocable, so their impact on firm value is crucial. However, the opportunistic behavior of managers, or information asymmetry between managers and investors, can cause investment inefficiency. Access to good quality accounting information facilitates the ability of the board of directors (BOD) to monitor managers' investment decision-making, and competition increases a firm's liquidation risk in the face of lower profitability. Therefore, both accounting quality and competition can reduce the opportunistic behavior of managers, forcing them to invest more efficiently. Competition strength is a proxy for the external information environment, and barely decreases investment inefficiency if the level of competition in an industry is low. Accounting quality might be expected to mitigate against investment inefficiency because it is complimentary in these circumstances. In this paper, an analysis is undertaken of firms listed on the Korean Stock Exchange (KSE) from 2000 to 2010. Investment inefficiency is defined as the gap between the expected capital investment and the actual investment made. Accounting quality is estimated as the average of four discretionary accruals (DAs), as generally used in prior research on this topic. The HHI (Heirfindahl Hirschman Index) is employed as a proxy for competition. The results show that firstly, as expected accounting quality and competition mitigate against investment inefficiency. Managers of firms that have a higher level of accounting quality make capital investment decisions more efficiently, and their BODs monitor managers' decision-making more effectively. For a higher level of competition in a given industry, high liquidation risks force managers to decide on capital investment more efficiently. Secondly, it is shown that accounting quality causes improvements in investment inefficiency only where the level of competition in a given industry is low. In other words accounting quality, as a proxy for internal corporate governance, has a complementary role in mitigating against firms' investment inefficiency when competition, as a proxy for external corporate governance, is not effective.

**Keywords:** capital investment, accounting information quality, competition, discretionary accruals, corporate governance.

**AN E-COMMERCE SUCCESS MODEL FOR THE CONTEXT OF PHYSICAL  
PRODUCT E-TAILING**

**By**

**Yi-Shun Wang Ph.D.**

**Hsin-Hui Lin**

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**Jilin, China**

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**Syracuse, New York, USA**

**Abstract**

The main purpose of the current study is to develop and validate a customer value-centric e-commerce success model specific to the physical product e-tailing context based on the existing information systems/e-commerce success models and marketing and consumer behavior literature. The proposed e-tailing success model describes the interrelationships among nine dimensions: Information Quality, System Quality, Service Quality, Product Quality, Perceived Price, Perceived Value, User Satisfaction, Intention to Reuse, and Electronic Word-of-Mouth. Data will be collected to test the research model using the partial least squares (PLS) approach. The results of this study will provide some important theoretical and practical implications for physical product e-tailing.

**Keywords:** Information systems/e-commerce success model, physical product, e-tailing, customer perceived value