

MANAGEMENT CONTROL PRACTICES IN THAI CULTURE

Piyarat Dokkularb

University of Canterbury
piyaratdokkularb@yahoo.com

Beverley R. Lord

University of Canterbury
beverley.lord@canterbury.ac.nz

Keith Dixon

University of Canterbury
keith.dixon@canterbury.ac.nz

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ABSTRACT

Ethnographic research methods were used in this study to investigate management control systems in use in a Thai owned company, the Saha Farms Company. The findings show that Thai culture has had a significant influence on management control practices at the Company. Komin (1990a, 1990b) writes from an insider's point of view about nine Thai value orientations that are to be seen in the very hierarchical Thai society. These nine cultural value orientations are ego, grateful relationship, smooth interpersonal relationship, flexibility and adjustment, religious-psychical, education and competence, interdependence, fun and pleasure, and task-achievement. These cultural values have such a strong influence on management control within the case company that other control systems, such as Western accounting controls, have very little influence on the internal control and management of the Company.

Keywords: Management control, Thai culture, Thailand

INTRODUCTION

Although some definitions of management control system (MCS) imply a neutral, technical and benign system (e.g., Horngren, Datar and Foster, 2006; Simons, 1995), there is a contrasting view that management control use varies along with social phenomena and geographical contexts. Many studies on MCSs have identified and elaborated on relationships between national culture and the preferences for, reactions to and design of particular MCSs. National culture can affect the appropriateness and effectiveness of particular practices, which in turn can lead to the development of different MCSs (Chow, Kato and Shields, 1994; Chow, Shields and Wu, 1999; Harrison and McKinnon, 1999; Lere and Portz, 2005; Merchant, Chow and Wu, 1995). Qualitative case studies which have explored the relationship between national culture and MCSs in emerging economies suggest that the same MCSs cannot be used effectively in every emerging economy because of differences in cultural and colonial backgrounds of each (Ansari and Bell, 1991; Efferin and Hopper, 2007; Hopper et al., 2003; Wickramasinghe and Hopper, 2005). Western colonialism may have played a part in the reduction of cultural barriers and in the promotion of MCSs by establishing capitalism in colonial countries and introducing urbanisation, stemming from people abandoning their traditional rural life (Wickramasinghe and Hopper, 2005) and moving to industrial areas to sell their labour to firms. Therefore, the definition of MCS in the present study is broad, namely "a system within social, cultural, political, and economic environments used by management to align employee behaviour with organisational objectives and to manage internal interdependencies ... , and external relationships ..." (Efferin and Hopper, 2007, p. 225).

While Thailand resembles surrounding countries, it is different in several respects, notably for having sustained formal political autonomy (Runglertkengkrai and Engkaninan, 1987). "Thailand is unique, not only in Asia but in the Third World as a whole, in never having suffered colonial rule by another country" (Kulick and Wilson, 1992, p. 5). Therefore Thai society holds values that have developed over centuries and not been affected by values introduced or imposed by colonial masters. This study about the Saha Farms Company of Thailand shows that the values of Thai culture identified by Komin (1990a, 1990b) have had such a strong influence on the development and operation of control systems in the company that there is almost an absence of other controls, such as accounting controls. The paper shows that MCSs cannot be simply lifted from one culture and transferred into another, but that cultural and social settings affect control systems and the control systems that develop may be effective even though they differ from those used in other countries or cultures.

THAI CULTURAL VALUES

Komin (1990a, 1990b) developed her framework of "Thai value orientations" in reaction against outsiders' theories that reflected the outsiders' cultural environments: "As people's values and belief systems are culturally conditioned ... American theories reflect American culture, and Italian theories reflect Italian culture, etc." (Komin, 1990a, p. 702). Komin's desire to give an insiders' point of view is supported by Alam et al. (2004) and Llewelyn (2003), who argue that localised theories can give better explanations of empirical situations than grand theories that mostly come from the West.

Komin (1990b) found that the "Thai social system is first and foremost a hierarchically structured society where individualism and interpersonal relationship are of utmost

importance" (p. 160). Thai society is a vertical society that is based on status, both what one is born with and what one can achieve, in comparison to many Western societies which are horizontal societies based on equality (Pornpitakpan, 2000). The Thai social structure is expressed in the proverb: "*Roojak Thee Soong Thee Tam*" (Know who is in higher and lower status than you) (Holmes, Tangtongtavy and Tomizawa, 1996). There are prescribed ways of behaving depending on your rank: you must be "deferential to those above you", and those in high positions need to be "benevolent to those below" (Holmes et al., 1996, p. 29). For example, the practices of *Wai*, a gesture of respect in which hands are pressed together in a prayer-like fashion, are different towards a person who is younger, similar age or older. Also, Thai people do not usually call other people by their given names, except those who are younger or of a similar age. They usually call each other grandfather, grandmother, uncle, aunt, brother, sister, niece and nephew depending mainly on a person's age and gender. *Khun*, which means you, is also used. *Khun* is a polite form of title that is put in front of a person's name. The "*Pee-Nong*" system is used in a family to speak to brothers and sisters in order to show hierarchy and respect. Older brothers and sisters are call "*Pee*", while younger siblings are called "*Nong*". *Pee* and *Nong* are used beyond the family, particularly in the workplace (Niratappanasai and Asia Pacific Management Forum, 2000b). *Pee* and *Nong* are forms of title that are put in front of a person's name in the same way as *Khun*.

Komin (1990a, 1990b) grouped Thai values into nine orientations which, ranging from most to least important, are: ego; grateful relationship; smooth interpersonal relations; flexibility and adjustment; religious-psychical¹; education and competence; interdependence; fun-pleasure; and task-achievement² orientations. Although these nine value clusters are common characteristics of Thai culture, it does not mean that every person in the culture has all the characteristics and in the same order of importance since there are differences between men and women, urban and rural people, highly educated and less educated people, and so on. Since each orientation is related to the others, it is also difficult to make a clear distinction between them. However, depending on the situation, one can become more prominent than others.

Ego Orientation

Despite their reputation for being gentle and smiling, Komin (1990a, p. 691) claims that Thai people "have big egos and a deep sense of independence, pride and dignity. Violation of this 'ego' self, even a slight one, can provoke strong emotional reactions". This ego orientation leads to face-saving, avoidance of criticism and the *Kreng jai* attitude (Komin, 1990a, 1990b).

When evaluating or judging other people, making sure the other person does not 'lose face' is most important, regardless of the other person's rank (Komin, 1990a). Conversely, 'giving face' can help to strengthen and smooth a relationship (Punturaumporn, 2001). It is difficult for Thai people "to separate ideas/opinions from the person holding those ideas. Therefore, criticism[,] particularly strong criticism, is usually taken personally. Criticism of whatever type is a social affront, an insult to the person" (Komin, 1990a, p. 691). Therefore Thai people avoid criticism, and try to use indirect means of conveying their evaluations.

¹ Called "religion-psychical" by Komin

² Called "achievement-task" by Komin

The *Kreng jai* attitude means "to be considerate, to feel reluctant to impose upon another person, to take another person's feelings (and 'ego') into account, or to take every measure not to cause discomfort or inconvenience for another person" (Komin, 1990b, p. 164). This way of behaving is observed by all Thai people, whether with superiors, equals or subordinates. It is found even in more intimate relationships, such as between husband and wife, and among close friends (Komin, 1990a, 1990b).

Grateful Relationship Orientation

Reciprocating acts of kindness, out of gratefulness, is highly valued in Thai society (Komin, 1990b). This orientation is characterised by "*Bunghun*" (indebted goodness), which is where one person, "out of sheer kindness and sincerity" (Komin, 1990b, p. 168), gives help or favours to another person, who remembers and returns the kindness (Komin, 1990a, 1990b; Niffenegger et al., 2006; Pornpitakpan, 2000). *Bunghun* is not limited by time or distance and "should not and cannot be measured quantitatively in material terms" (Komin, 1990b, p. 168).

Smooth Interpersonal Relationship Orientation

Thai people prefer "a non-assertive, polite and humble type of personality (expressed through appearance, manners, and interpersonal approach), as well as ... a relaxed, and pleasant interaction which accounts for the 'smiling' and 'friendly' aspects of the Thai people" (Komin, 1990b, p. 174). Therefore, this orientation leads to social smoothing values, namely being "caring and considerate; kind and helpful; responsive to situations and opportunities; self-controlled, tolerant-restrained; polite and humble; calm and cautious; contented" (Komin, 1990b, p. 174).

Flexibility and Adjustment Orientation

Thai people prefer to be flexible and able to change to fit the situation, which could be perceived by outsiders as not being "truly honest" (Komin, 1990a, p. 692). Principles, rules and policies are likely to be less important for Thai people, and it is quite common for them to change their decisions and behaviours according to the situation. The flexibility and adjustment orientation is an important element in maintaining smooth social relationships.

Religious-Psychical Orientation

Thailand is a Buddhist country, so Buddhism has either directly or indirectly strongly influenced people's everyday life (Komin, 1990b). However, Thai people in general do not have in-depth knowledge of Buddhist teachings, and they also believe in spirits, astrology and superstitious power (Komin, 1990a, 1990b). For example, as well as engaging in "merit making" and Buddhist ceremonies, Thai people pay respect to various types of holy images and believe in lucky numbers, especially the number nine which is supposed to bring the best fortune, as it sounds similar to "*Kow-nah*", which can be translated as progress or moving forward (Niratappanasai and Asia Pacific Management Forum, 2000c).

Education and Competence Orientation

Thai people value and give importance to form, appearance and material possessions rather than content or substance. "Education has been perceived more as a 'means' of climbing up the social ladder, in term of higher prestige and higher salary pay, than as an end value in

itself" (Komin, 1990b, p. 226). Behaviours related to form and display of material possessions are seen at all social levels (Komin, 1990b).

Interdependence Orientation

This orientation reflects the spirit of community collaboration (Komin, 1990a, 1990b). Not only ethnic Thai but also other ethnic groups co-exist and are interdependent. This orientation together with the ego, smooth interpersonal relationship, and flexible and adjustment orientations make Thailand a rare example of successful assimilation of other ethnic groups, such as the Chinese (Komin, 1990a, 1990b).

Fun and Pleasure Orientation

This orientation is an important means to support and maintain the smooth interpersonal relationship orientation (Komin, 1990a, 1990b).

[M]ost Thai social interactions are pleasant, light, might be superficial, yet fun and humorous in nature. Joyful behaviors can be observed in any Thai party, which is usually characterized by small talks, gossips, jokes, teasing one another, making fun of all kinds of non-personal inconsequential things and events ... in a clever, humorous and amusing fashion (Komin, 1990b, p. 234).

This love of fun in personal interactions extends into the workplace (Mabry, 1979).

Task-Achievement Orientation

Thai people "consider prestige and social recognition as goals for success in life, with work and relations as necessary means ... it is very rare that work alone would lead one to the Thai sense of achievement" (Komin, 1990a, p. 697). Hence, the task-achievement orientation seems to be less important than other social orientations, even though Thai people are hardworking, even in tough environments (Komin, 1990b).

RESEARCH METHODS

As this study planned to explore control systems in their social and cultural contexts, ethnographic research was employed, including non-participant observation, interviews, document review and informal social contacts (Bryman and Bell, 2007; Fetterman, 1998; Myers, 2009). Ethnographic research allowed the researcher (the first named author) not only to spend long enough in the Saha Farms Company to perceive the unwritten rules of how things work or were supposed to work in the Company but also to be involved in the day-to-day running of the business (Bryman and Bell, 2007; Myers, 2009). Interviews were transcribed immediately, so the researcher could look for themes and adapt questions to what she was finding in her ongoing analysis. The researcher developed relationships which enabled her to gain an in-depth understanding of the Saha Farms Company from an insider's point of view and to receive detailed and intensive information (Ansari and Bell, 1991; Bryman and Bell, 2007; Fetterman, 1998; Myers, 2009).

THE RESEARCH SITE

Saha Farms Co., Ltd. is a private Thai family business company, an integrated operation that covers the complete chicken product chain, ranging from feed mill, breeder farms and hatchery, through broiler farm to processing plant and further processing plant. The Company owner, who founded the Company 40 years ago, came from a humble background, his parents having been small farmers in a rural area. Saha Farms has developed into the largest frozen chicken exporter in Thailand, while Thailand is the world's third largest chicken meat exporter (United States Department of Agriculture, 2012). The researcher accessed the Saha Farms Company through a family friend who the researcher calls "Grandpa". He is not only a human resources director at the Saha Farms Company but also a good friend of the owner. The researcher was given permission to visit the research site at any time. Moreover, Grandpa was a key informant and organised the interviews. Without his intervention, employees would not have talked to the researcher; he reassured employees that it was okay to talk to her, and encouraged interviewees to say more and give more examples. As his role in the company has nothing to do with employees rewards or advancement, his involvement in facilitating interviews enabled the researcher to get much more access and information than if she had come in as an "outsider". The ethnographic research was conducted at the Saha Farms Company's main operation site in a rural area of Lop Buri province in the central region of Thailand between 2010 and 2011.

MANAGEMENT CONTROLS AT SAHA FARMS

In this section, findings at Saha Farms are classified according to Komin's (1990a, 1990b) Thai cultural values since Thai culture has significantly affected the development and use of management controls at the Company.

Hierarchy

The Saha Farms Company is owned and controlled by the founder's extended family. The owner, his family members, and people in his networks (e.g., in-laws, cousins, relatives, friends, acquaintances and people who come from the same hometown as the owner) work in various positions at the Saha Farms Company. The owner is the chairman, his wife is the president, his son is a vice-president and other people in the owner's family and network work in different positions, ranging from management to workers. Two of the owner's children are based at the research site and the owner's other children come regularly at least once per month to this operations site to have meetings in which they set targets, pursue progress, acknowledge problems and find solutions. Furthermore, the owner and his family members allow the employees who are in critical positions that need their final decisions to make direct calls to them, even though these employees are ordinary employees. Therefore, not only are problems quickly solved but also the employees are familiar with the owner and his family members.

The owner's network is extensive and represents a wide range of personal relationships. These personal relationships are one of the most important reasons why people choose to work with the Saha Farms Company. They exist between the employees and the Company since their fathers, mothers, brothers, sisters or friends have been working at the Company or have introduced the Company to them, and people from the owner's network and the employees' networks are prioritised for employee recruitment. For example, the human

resources director told a story about a man who applied for a driver position at the Company. This man comes from the same town as the director. When one of the human resources staff asked this man: "Do you know the human resources director?", he said: "Yes", and so he got the job. Moreover, employees from Ang Thong province are favoured and prioritised since they come from the same province as the owner. Therefore, the family control style at the Saha Farms Company is reinforced not only by people in the owner's network but also by people in the employees' networks. Because of this emphasis on personal relationships, there is no labour union at the Company.

The Retirees' Team is one example of people in the owner's network of trusted experts and family friends who work at the Saha Farms Company. The Retirees' Team comprises five retired government officers, namely a retired primary school principal, a retired sanitation officer, a retired navy man, a retired policeman and a retired labour inspector. They are the owner's friends or ex-subordinates. They were invited by the owner to come to work at the Company after they retired from their jobs. The main responsibility of the Retirees' Team is to support the Saha Farms Company in their areas of expertise and do anything that the owner and his family ask them to do, whether it is company business or their personal business.

The retired primary school principal, a friend of the owner, is the Human Resources Director that the researcher calls Grandpa. He works to support the Human Resources Division jobs. His position title is an additional position that has been created and named by the owner. He does not actually direct the Human Resources Division, so his position title is not included in the organisation chart. The retired sanitation officer is responsible for the sanitary systems. The retired navy man is responsible for the irrigation system to bring the water from a dam and reservoir to the Saha Farms Company. The retired policeman is responsible for any problem that necessitates dealing with the police, and he is also a company investigator. The retired labour inspector is responsible for tackling any problems about labour and welfare.

The owner's and his family members' beliefs and practices indicate the Company's family control style: the owner says that the employees are like family. One of the assistant directors who comes from the same hometown as the owner agreed and said: "*The owner is like a father: when we have problems, he will come to solve those problems because we are like a family*". The owner also passes on his belief that the employees are like family to his family members and management since they are the people who take control at the Company.

Saha Farms' control is based on "*hai kiat*" (respect, honour and giving face), which is practiced by both superiors, including the owners, and by subordinates. For example, when the owner's son who is responsible for the research field came to pick up a clerk who is the human resources manager's subordinate, the owner's son informed the human resources manager, even though the human resources manager is just one of his employees. Another example of *hai kiat* is that the owner's son comes to *wai* and have a conversation with the human resources director every time that he comes to the research site, because the human resources director is his father's friend.

The *Pee-Nong* system is also used at the Saha Farms Company as a part of its control. In general, the superiors are older than the subordinates. The superiors are called *Pee*, while the subordinates are called by their name or *Nong*. The *Pee-Nong* system is used not only between the employees themselves but also between the employees and the owner's family members. For instance, employees call the owner's daughter who is a Managing Director *Pee*. Apart from *Pee-Nong*, "*Por*" which means father is also used in talking to the human

resources director. Moreover, out of respect, the human resources director calls a housekeeper *Pee*, even though the housekeeper is his subordinate and a lot younger than him.

The Saha Farms Company administration is separated into divisions and has hierarchies of authority. Authority tends to be exercised from the top downwards, the owner having full authority over decision making. This is exemplified in company annual planning. For the 2011 plan, the owner set the target of producing 240 million chickens. The employees had to try their best to reach that target. However, they did not know how that target was chosen. The employees do not really know much about the Company. For example, they do not know where the yearly production target that is set by the owner comes from, the Company's exact performance, the budgets, the frequency of their performance evaluations, their grades, and so on. This is because of the hierarchy in Thai culture in which people are not equally important and superiors are supposed to know more than subordinates.

Accounting and Finance

The hierarchical structure of Thai society and the Saha Farms Company is reflected in the Company's accounting and financial controls, which are fully controlled by a daughter of the owner, who is a managing director. All bills have to be approved by her. Although standard procedures are used for developing a budget, and the Company uses a budget to measure performance, only top management employees are involved in all stages of budget setting and revision. The budget also tends to be flexible and can be changed at any time if it is deemed necessary and there are appropriate reasons. Moreover, any piece of company property that needs to be taken out of the Company grounds can be approved only by one of the owner's family members in order to pass the security guards.

Apart from budgeting, other management accounting techniques, such as cost accounting, variance analysis, yield analysis and detailed analysis are applied to the Saha Farms Company's management accounting by a foreign financial advisor. This foreign financial advisor is in charge of the management accounting information, preparing management accounting information, and providing it to the owner and his family members for their decision making. The foreign financial advisor said that "the company is one of the companies that have the best management accounting. Due to cheap labour to do data collection, the company has plenty of information to support its management accounting". For example, the production information department was established to collect daily information about production and report to the accounting department and the foreign financial advisor. Moreover, the Accounting Division which mainly functions to comply with the law, including accounting standards, also provides information that is requested by managers and the foreign financial advisor.

Although the Saha Farms Company employees are responsible for collecting both financial and non-financial data, and providing these data to the foreign financial advisor, they have limited knowledge about what those data are used for since they seem to know only what data they have to collect and when those data need to be sent. However, they still feel comfortable with their jobs and do not really want to know what these data will be used for. As a consequence, what the researcher was told about the percentages of chicken yield that are used for the cost calculation differed depending on who the researcher asked: the foreign financial advisor or the Company employees. Since the management accounting information is provided only to the owner and his family members, few people are aware of the foreign financial advisor's existence and his job.

Individualism

Komin (1990b) claims that Thai society is not only hierarchical, with well defined interpersonal relationships, but also that it emphasises individualism. The Saha Farms Company's management control practices that feature individualism are self-sufficiency and self-reliance practices. The owner believes in self-sufficiency and self-reliance. He says, "*All of us have to stand on our own feet. If we have to depend on other people, one day when they do not want to take care of us, we will have troubles*". The Company is a self-sufficient chicken processor, in which all of the workers in the process from egg to final product are company employees. This vertical integration enables the Company to do things more quickly and effectively because the Company can control and supervise the employees directly without a middle person like a subcontractor. Another example of the Company's self-sufficiency is the walking catfish farm. Instead of facing the uncertainty of trying to sell offal from the processing plant, the offal is fed to the walking catfish.

The Company has its own cafeteria department to provide food for the employees. Most of the food is prepared by using raw chicken from the Company's Processing Plant and fish from the walking catfish farm. Some cooked foods are provided by the Further Processing Plant, while some fresh vegetables are provided by the Company's garden department, which is one of the departments in the Human Resources Division. Only a few raw materials and ingredients are bought from outside contractors.

The employee welfare store, which is another of the departments in the Human Resources Division, was established not only to service the employees and visitors but also to reduce the need for employees to go out to pay their bills. The employee welfare store consists of a restaurant, a café and a minimart. The Company also minimises consumption by focusing on getting the most out of things and recycling. For example, the Company will only discard things, such as office equipment, when they cannot be used or fixed. The Company also recycles materials, such as plastic bags and paper boxes by reusing within the business or selling to scrap yards. Other examples of the Company's self-reliance include provision of employee accommodation, and the Sai Jai Saha Farms Fund, which was established by the Company with the aim of helping employees and their families when the employees or their family members die, when the employees have accidents and when the employees have difficulties, such as a national disaster like floods. Twenty baht per month is deducted from the employees' pay to contribute to the fund.

Ego Orientation

According to Komin (1990b), the ego is very important for Thai people, so they have an "avoidance mechanism" to fend off unnecessary clashing (p. 162). Face-saving, criticism-avoidance and *Kreng jai* values are not only kept in mind by subordinates but also by superiors, because "preserving one another's 'ego' is the basic rule of all Thai interactions" (Komin, 1990b, p. 162). Superiors have to be careful "not to intrude too much ... [into their] subordinates' ego" (Komin, 1990b, p. 162). Therefore, they "usually find ... indirect ways to soften [a] negative message" and "avoid public confrontation" (Komin, 1990b, p. 164). Apart from those three values, there is *Hai kiat* (respect, honour and giving face), which is also a value that is based on the ego orientation.

The Saha Farms Company's management control practices that show the face-saving, criticism-avoidance and *Kreng jai* values based on the ego orientation are that the employees

are reluctant to challenge and provide information displeasing to their superiors. For example, the employees do not ask about their grading for promotion, even though they would like to know. The management and control systems tend to be one way: from the top down. The employees are not encouraged to think for themselves because it is a bureaucratic management system that has no place for individual thinkers, and following the Company line is prevalent (Niratappanasai and Asia Pacific Management Forum, 2000a). Therefore laws to protect the rights of employees have been enacted. Apart from possible punishments under these laws, this value also results in the Company complying with the laws and regulations because breaking the laws can make the Company lose its reputation.

In terms of communication and interaction of people under the Saha Farms Company's control, they like to call each other by their nicknames both between the owners and the employees and among the employees themselves, and they tend to use an indirect way, a soft way or a quiet way to talk or communicate with each other. Although subordinates might have to be more careful in how they communicate with their superiors than superiors with their subordinates, superiors still feel they need to soften or use an indirect way when they would like to communicate a negative message. They also go to a subordinate in person if they have to convey a negative message.

The main method of communication at the Company is face-to-face conversation, including meetings, although other communication media, such as telephone, two-way radio and computer mediated communications are also used. Face-to-face conversation is the most effective medium because it allows the parties to notice other people's feelings from their faces and their voices, and allows people to create relationships. Also, face-to-face conversation is "one stop" communication because people can discuss any problems immediately. Face-to-face conversation is the only way to communicate with the workers, who are the majority of the employees, because they work on production lines and do not have access to other media.

The preference for face-to-face communication means that when the superiors would like to tell their subordinates about what they have to do, the superiors will go to see their subordinates at their place of work or ask their subordinates to come to see them. The managing directors, the Company director and the senior vice-directors have a meeting with each division at the operational site at least once a month to determine the division's progress. The relationships between superiors, peers and subordinates are close since they talk to each other not only about their jobs but also about their personal stories, such as, about their feelings, their jobs, their families and so on.

Although the Internet is used for some communication, only authorised staff, such as staff in administrative positions and staff who have to contact outsiders, can have their own company e-mail address. The rest of the staff in each department share an e-mail address and mainly use e-mail for sending data, information and documents. E-mail is not widely used within the Company because employees point out that they work close to each other, so e-mail is not necessary. Moreover, it is considered to be impolite, particularly when subordinates would like to contact their superiors; they will make telephone calls to their superiors or go to see them after they send an e-mail.

Grateful Relationship Orientation

Anyone aged between 18 and 50 be a worker at the Saha Farms Company, regardless of gender and education. Apart from basic salaries and wages, the Company offers overtime, incentives, bonuses and patient fees which are amounts of money that are given to some positions that have to do tough jobs, such as working with the conveyor and working in the freezer room. There is no cap on salaries and wages, so employees' salaries or wages can increase all the time that they work with the Company. The Company also provides other benefits, such as free transportation, free accommodation, free uniform and free medical checks.

Moreover, the Saha Farms Company provides quality food to its employees. Free food is provided to the employees who hold the position titles from supervisor to company director, and the employees who work night shift. Quality food at a reasonable price is provided to the rest of the employees. The Company also provides free snacks to the workers who work at the Processing Plant in the evening. To help new workers, the Company provides cash advances of 50 baht per day to them.

The grateful relationship orientation and feeling of indebtedness (*Bunkhun*) to the Company is revealed in statements from employees from various levels of the Company, such as: "*When I first came to the company I had nothing, except knowledge. Because of the company, I can have a warm family and build up a fortune. From nothing to having everything that is also stable*". Another employee said: "*I can have a good life and family because of Saha Farms. I can afford to send my daughter to study a bachelor's degree at a good university because of Saha Farms*".

Therefore, these employees have really high loyalty to the Company, try their best to serve the Company and stay there a long time, which helps the Company's control. For example, one of the managers who has been working with the Saha Farms Company for more than 17 years not only remained with the Company during the bird flu crisis but also went to every province in Thailand for about four years in order to help the Company to sell chickens even though it was not his job. Another example is one of the assistant managers who has been working with the Saha Farms Company for more than 24 years. He said: "*My daughter is studying law. I would like to see her work for the company's law division when she graduates in order to help Saha Farms to benefit*".

Because of indebtedness to parents, employees want to live at home and work near their homes, so they can take care of their parents. Therefore the Company has provided free transportation, as few workers own their own vehicle. Also Thai tradition expects every male to become a monk for a period of time to repay their parents' *Bunkhun* (indebted goodness) by "making merit" for them (Chadchaidee, 2006). Saha Farms Company's enables this by allowing "ordination leave".

Near the entrance to the site, there is a chicken statue which has chicken skeletons inside it. It was built as a remembrance of the gratefulness of everyone at the Saha Farms Company to the chickens since these chickens have sacrificed themselves to create jobs, money and everything for people at the Company. A chicken statue ceremony is held annually to recognise the *Bunkhun* relationship between the Company as a taker and chickens as givers. Both the employees and the owners join the ceremony. The owner and his family lead in

putting wreaths at the chicken statue and offer food to monks to make merit and virtue to the chickens.

Indebtedness to customers leads to various practices in order to satisfy the Company's customers. For example, the Saha Farms Company tries to satisfy its customers implementing quality systems, such as ISO (International Organisation for Standardisation) 9001: 2000; GMP (Good Manufacturing Practice); HACCP (Hazard Analysis and Critical Control Point); and Halal from Malaysia (Pratruangkrai, 2010). Also customers are allowed to visit the Company at any time, with at least one group visiting the Processing Plant each week. The customers may also stay at the Company to view the processing of the products that they order. The Company provides free accommodation and food for them.

Smooth Interpersonal Relationship Orientation

The extent of smooth interpersonal relationships at Saha Farms Company is epitomised in the number of times employees use the phrases "*Hen jai*" (sympathy) and "*Nam jai*" (generous) when talking about the Company. For example, a salary worker told how, when his father or mother got sick and needed him to take care of them for a period of time, he would just make a call to his superior to explain his situation. The superior would understand (*Hen jai*) and let him take leave; when he came back, he could continue his job (*Nam jai*). The employees also like to show *Nam jai* among themselves. For example, the lawyer provides free consultations (*Nam jai*) to any of the Company's employees who have a problem which is related to her expertise.

The owner quotes the phrase: "We Care, We Share, We Grow", saying that even if he is going through a hard time, he does not abandon his employees. Not only is there no termination at the Company but also the owner tries his best in order to keep his employees at any cost. For example, the Saha Farms Company did not lay-off employees even when the Company suffered seriously from the bird flu crisis, which was first detected in Thailand in 2004 (Fernquest, 2009; Keeratipipatpong, 2009). As another example, one of the managers told how a Managing Director, who is the owner's daughter, always comes to meetings at his department with a lot of food for the employees. She also questions him: "Why don't your subordinates finish their food? Do you care about food for your subordinates? Do your subordinates have their meals?" She is concerned not only about food but also about employees' money. If she considers that the employees do not get enough money, she gives extra money to them.

Due to Thai culture's focus on the relationship between people, superiors including the owner and his family members, subordinates and workmates not only know about each other's jobs and positions at the Company but also know about each other's families and background, and they participate in important ceremonies with each other. For example, when employees or their family members, such as parents, spouse or children, pass away, a company representative attends the funeral ceremony. The rest of the employees who know the deceased person or the deceased person's family join the funeral ceremony without any invitation, even though the cremation time is held during work hours. The Company not only allows them to attend but also provides transportation. People from all different levels in the Company also join in at wedding ceremonies, monkhood ceremonies and so on. For example, the employees attended the owner's and his wife's honorary doctoral graduation ceremonies and their birthday parties, with transportation provided by the Company.

When employees were asked how the Company's system of control has impressed them, it was common for them to say: *"We work together as a family, a brother and a sister in this company"; "Both my superiors and my co-workers have given me good care. It makes me feel warm to work here"; "We feel safe to work for the company since the company does not terminate the employees"; "I am happy to work; my boss is kind, and he is not bossy"; "I have freedom to work"; "I like my bosses and my workmates".*

Flexibility and Adjustment Orientation

A couple of common phrases reflect this concept of flexibility and adjustment. When employees have problems, they like to say, *"Mai pen rai"* (nothing really matters). For instance, one of the workers who is a cook said that sometimes she has not ordered enough seasoning for her weekly use, so on the last day of the week, she has had to buy more herself. She said: *"Mai pen rai, just one day, I can buy it myself"*. Furthermore, the employees said that they prefer to be *"Sabai sabai"* (relaxed) at work. One of the workers who worked on the chicken conveyor belt said that he always has a conversation with his friends when he is doing his job. The employees who work in offices also tend to eat, chat and talk on their cell phones during their working time. Some of them also do not like to wear a uniform so they do not. If they need to leave the Company during working time, they just inform their superiors that they are going. On the other hand, these employees said that they worked longer hours to make up the time or worked harder to finish their jobs.

Saha Farms Company has to comply with labour and other related laws in order to give the employees minimum rights, such as working hours, working days, holidays, various types of leave and minimum wages. Due to these laws, employees work eight hours per day and six days a week, but at varying times depending on when the factory is operating or if they work in other parts of the operating site. The Company has to comply with minimum wage and overtime rates. Employees' performance is evaluated twice a year, with different appraisal forms for management, staff and workers. The employee performance evaluation is a grading system that is linked to reward outcomes, such as pay raises of different amounts depending on grade. The final grade comes from an average score of two performance evaluation scores. Although most of the employees would like to know their grades, the majority of their superiors do not reveal their performance evaluation results. There is also usually no discussion between the superiors who evaluate and the subordinates who are evaluated. However, some superiors said that they have a discussion but only with their subordinates who have the poorest performance. Therefore, most of employees will only know their grades when they receive their salary or wage increase. This attitude to performance evaluation is to respect superiors' decisions and try not to disturb them. Subordinates also believe in their superiors' wisdom. Hence, some of the interviewees said that superiors already know which grade each of their subordinates deserves.

Although bonuses are not compulsory by law, they are provided by the Company. Whether or not pay raises or bonuses are granted, and their amounts, depend on the Company's turnover and the owner's agreement/decision. Although the employees would like to see certainty over pay raises and bonuses in the Company's control system, they do not expect them if the Company's turnover is poor or the Company has a problem like the bird flu. For instance, one of the staff said: *"We have to help each other since we are the family"*. A few managers also said: *"We have to help the company"*.

By law the Saha Farms Company also has to provide another 13 traditional holidays, such as New Year's Day, Makha Bucha Day³ and Songkran Festival⁴, on the national and public holidays. In addition, the Company has to provide various types of leave, such as sick leave, annual leave and leave for necessary business. A further type of leave provided by the Company is ordination leave, which is not compulsory.

There is no dismissal from the Company even if some employees are "deadwood" or make mistakes that cause the Company to lose money. They just get transferred from their original divisions to other divisions or subsidiaries in order to "punish" them. Termination is used only if employees steal or cheat the Company. Employees can continue to work after retirement.

Although some of the employees are not necessarily satisfied with no salary and wage structures at Saha Farms and even are not necessarily satisfied with their pay, they keep working at the Company because they compromise between those things and their satisfaction with the Company's informality and flexibility, having no termination and working in a family atmosphere. For example, employees can ask to change their jobs, such as employees who find that work inside the factory is too cold: they can ask to work outside. A daily wage worker told how when he feels tired, he takes days off. For instance, he might work for two days and take a day off. He said that if he did this at another company, he would have to have a medical certificate when he came back to work or would be fired. Furthermore, the Company allows workers who have left to rejoin the Company not only if they leave temporarily because their labour is needed at home during the growing and the harvest seasons but also if they leave for another company and another job.

Religious-Psychical Orientation

One of the Saha Farms Company's management control practices that show the influence of Buddhist values is the granting of ordination leave, even though it is not required by any law. The Company also invites monks to the Company to give an opportunity to the employees to offer food to monks on Buddhist sacred days. In addition, the Company's hierarchy of control that reflects the unequal rights not only between the owners and employees but also between the superiors and subordinates reflects the fatalism in Buddhism.

The owner believes in lucky numbers. Therefore, 99 is the research site's house number. Lucky numbers are also used to name the main operations sites. For instance, the Head Office is called 44, and the research site is called 88. Lucky numbers help to support the Saha Farms Company's control system because they provide an easy and convenient way for both superiors and subordinates to refer to different operations sites, and at the same time are thought to bring good luck.

The owner also believes that holy images will bring good luck and fortune to one who respects them. At his home, there are several holy images, such as the Goddess of Mercy, King Taksin the Great and King Chulalongkorn. At the research site, there are also several holy images, such as the Brahma, the Pillar Shine, the God of Tolerance and the Chicken Statue. These holy images show the pre-eminence of Thai cultural orientations: Thai people

³ Buddhist sacred day

⁴ This is a Thai traditional new year, water festival.

believe in them and would like to have a place to show their respect to them in order to have good luck. Therefore they are provided by the Company, and the owner and managers lead in ceremonies at these images.

Education and Competence Orientation

Saha Farms Company gives opportunities and support to any employee with ability – they may be promoted to upper positions, even though they might not have the educational qualifications. For instance, two heads of department who work in the same department have significantly different qualifications, even though they work in the same position and do the same job: one holds a master degree, while the other holds only a graduate diploma, but the latter has been working with the Company for a long time.

Furthermore, the Company supports the development of employees' knowledge and skills. The Company has established a school in the factory which is accessible by any employee who would like to pursue their education at high school and high vocational levels. The Company also provides opportunities to its employees at a director level to pursue a Master of Business Administration (MBA) at a university with which the Company has an agreement that allows its employees from a managerial level to get in without any entrance examination. Moreover, there are training opportunities for the employees, both in-house training and outside training, including observer programmes both in Thailand and overseas.

The Saha Farms Company has an organisation chart by position titles and levels of authority for each division. Positions are designed to fit with functions, size, and needs for control. For example, position titles at the Processing Division range from chairman, president, vice-president, managing director, company director, senior vice-director, vice-director, assistant director, division manager, assistant division manager, department manager, assistant department manager, head of department, and supervisor, down to staff and workers. All of the position titles are decided only by the owner and his family members. The important, company-wide positions, such as chairman, president, vice-president and managing directors are filled by the owner and his family members. Positions ranging from senior vice-directors to staff and workers are filled by members of the owner's network. However, professionals are also employed to fill a variety of positions from company director downwards.

Although most divisions do not have all of the positions listed above for the Processing Division, every division has administrative positions ranging from a senior vice-director downwards. Some divisions have different position titles that are related to their functions, and some divisions allow more than one employee to hold the same position title in the same division. Although the standing of the different position titles that people have may seem unclear to outsiders, the employees seem to know who else is on the same "level" as them and who is above and below them.

One of the vice-directors said that the Saha Farms Company uses these administrative positions as a means of control: to get the employees' attention and keep them at the Company. Most of the interviewees said they prefer a number of administrative positions, as it increases their opportunities to get promotion and earn more money, since employees who work in administrative positions receive money that is related to these administrative positions. However, there are some employees who think the Saha Farms Company has too many administrative positions and that it is difficult to make a clear difference between each position's responsibilities. This can lead to confusion and cause ineffective results. The

variety of and large number of position titles that are employed at the Company are related to the materialistic values of this orientation.

Another example of the display of material possessions that have been obtained as a result of education and competence is the palatial home of the owner. This massive house, situated on about 13 hectares in the provinces, was built in 2000, as a reaction against the 1997 financial crisis in Thailand when many Thai companies were taken over by international companies. The owner said, "I built the house to prove to the world what the Thai people can achieve". He called the mansion "a Thai farmer's home", saying that he has to have a place that is big enough for his employees to get together when they have important events, such as the owner's birthday party, since he likes to meet employees from every level. The colours used in the buildings have meaning and express the owner's wishes. For example,

Pink stands for love ... We need to be able to love and be loved ... Blue stands for water. Water is the beginning of many lives. It can adjust its shape with any surrounding. If we can adjust our-selves with all the changes occurring in the world, we will be able to live happily in this society (Sukhawadee, 2008a, About us, ¶3).

The religious objects and art works in the house are intended to motivate viewers to achieve their goals as the owner has (Sukhawadee, 2008a). The owner said:

Power of thought is the key to success. It can bring you your most desirable dream if you can bring the thoughts into action [like] the owner who never gives up nor surrenders to poverty as a limitation of life's targets (Sukhawadee, 2008a, About us, ¶1 & 2).

Interdependence Orientation

Due to their interdependence orientation, Thai people are much more relationship-oriented than task-oriented, so they consider people are very important; if there are no people involved, it is meaningless for them (Komin, 1990a, 1990b; Runglertkengkrai and Engkaninan, 1987). This explains why superiors including the owner and his family members, subordinates and workmates at the Company not only know about each other's jobs and positions at the Company but also know about each other's families and background, and participate in important ceremonies for their superiors, workmates and subordinates.

One example of the interdependence value is the way that the owner and the employees helped each other during the bird flu crisis. The Saha Farms Company got through the bird flu crisis because the owner believes in team work; that every employee is important: they are different only in their responsibilities; and that followers must believe in and follow their leaders. The Saha Farms Company did not lay-off any employees, but the employees had to follow the Company instructions. The employees had to be transferred from their original divisions or departments to other divisions or departments to balance the number of employees with the number of jobs. Thus the employees did not have to stop working even for a little while, and they still received their salaries and wages on time. Also, their salaries and wages were not reduced, except that money that was related to position titles from supervisor to company director were not paid for about two years. (However, the Company paid that amount of money back to the employees when business started to improve and has started to pay money related to position titles again.) During the bird flu crisis, many

employees from the cafeteria and human resources departments went out to help the Saha Farms Company sell the chicken products at different market fairs and weekend markets. The rest of the employees tried their best to help the Company. At the end, people at the Saha Farms Company said that due to good leaders and good followers, Saha Farms has been successful up till now.

Apart from the interdependent relationship between owners, managers and employees, there are also interdependent relationships between the Company and its customers. The Company focuses on producing products that meet the customers' needs. For example, the Company hires Japanese to design products for the Japanese market. The Company has implemented various quality systems that have been requested by its customers since they have to depend on each other in order to continue their businesses.

There is also interdependence between the Company and the chickens. The Company has not only invested in climate controlled housing that can prevent external contamination from reaching the chickens but it also has a "compartment", which comprises many chicken houses in the same closed environment area to prevent germs from spreading. The Saha Farms Company also pays attention to animal welfare, so the Company puts only 12 broiler chickens per square metre, while English chicken farms put 20 chickens in that space (Brooks, 2012). Moreover, an air chilling system is installed at the Processing Plant in order to increase the biosecurity.

Fun and Pleasure Orientation

The Saha Farms Company's management control practices that show the fun and pleasure value are the various activities, such as the sport clubs and activities that are related to the festivals, namely the New Year, Songkran and Loi Krathong Festivals that the Company arranges for the employees. Another illustration of this value is the way that employees like to eat, chat and talk on their cell phones during their working time.

The Saha Farms Company arranges many activities for the employees to participate, showing the fun and pleasure orientation of everyone in the Company. The Company has its own clubs, such as various sports clubs and the singing club. The Company also arranges an in-house sports competition and trips both inside and outside Thailand for the employees. A highlight of the Saha Farms Company's activities is the chicken statue ceremony as described in a previous section. Saha Farms's employees participate various activities outside the Company too, such as the To Be Number One Project, which was set to fight drug problems by encouraging members to do activities, such as music, sport and art together and take care of each other.

Other types of activities are related to the royal family. The Saha Farms Company focuses on the King's Birthday, which is a national holiday on December 5 and the Queen's Birthday, which is a national holiday on August 12. The Company arranges a place for the king's or the queen's pictures along with other decorations, and a place for the employees to sign their names and make wishes to the King and the Queen.

Activities related to Buddhism have been described above, and also include the Company inviting monks to the Company so employees have an opportunity to offer food to monks on Buddhist sacred days, such as Asanha Puja Day and Buddhist Lent Day. The Company also participates in national festivals. For instance, for the Universal New Year Festival, the Saha

Farms Company arranges egg baskets for giving to outside persons and organisations that have patronised the Company, and a New Year party for the employees to celebrate and exchange presents. The Company also celebrates the Chinese New Year. For Songkran Festival, an in-house sports tournament is held, and then the Company representatives go to see the owners to pay respect to them by pouring scented water over the palms of their hands and to receive wishes from them. For Loi Krathong Festival⁵, the Saha Farms Company arranges many activities, such as a Noppamas Queen Contest, a tug of war and a dart game.

Task-Achievement Orientation

Although Komin (1990a, 1990b) considers the task-achievement orientation to be less important than other social orientations, there is evidence within the Company of Thai people being hardworking, even in tough environments. For example, the factory workers have to work in tough conditions, such as in the cold, standing all the time, working early in the morning and working long hours. The employees also work hard to reach the owner's yearly production target.

CONCLUSION

As has been shown, Thai culture is a major factor that has influenced the development and use of management control practices at the Saha Farms Company. Although management accounting systems from the West have been implemented at Saha Farms, they are not used to control people's behaviour. Only the owner and his family use the management accounting information, using it in making decisions about production targets, pricing and costing. However, social controls based on Thai cultural values are so strong that there is almost an absence of accounting controls, and arguably no need for the latter.

These research findings not only shed light on management control practices in a non-colonial background country like Thailand but also raise the importance of not taking a "one size fits all" attitude when developing and implementing control systems. Not only might control systems need to be adapted to specific cultures, as found in previous studies of management control in countries around Thailand (e.g., Ansari and Bell, 1991; Efferin and Hopper, 2007; Wickramasinghe and Hopper, 2005), but management controls might develop by themselves from inside the culture, as seen at Saha Farms. However, it is not possible to generalise from one case, and it is possible that Thai culture has been so influential in Saha Farms Company because it is a closely held family business, owned and run by Thai people. Further research could examine control systems that have developed in Thai businesses that are not family controlled, or that are owned and controlled by foreigners.

⁵ On this day, lotus-shaped vessels containing one candle, three joss-sticks, some flowers and coins are floated on rivers to express gratitude to Mae Khongkha, who is the Mother of Waters, and to pay respect to the Lord Buddha's footprint beside the mythical Narmada River, which is on the fifteenth day of the waxing moon in the twelfth lunar month which is usually in November.

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