# TABLE OF CONTENT

**Using Potency Index to Calculate Provincial Competitiveness Index (PCI) in Vietnam**  
Truong Ba Thanh, Nguyen Manh Toan and Le Van Huy .................................................. 1

**Taxing Higher Education—HECS/Fee-HECS-HELP Repayments as a Tax and its Effects on the Progressive Tax Rate**  
Eva Huang .................................................................................................................. 12

**A Theoretical Appraisal of Value Maximizing Enterprise Risk Management**  
Fong Woon Lai, Noor Azlinna Azizan and M. Fazilah Abdul Samad ......................... 23

**Altman Z-Score Model of Bankruptcy Risk Analysis of Property Sector**  
Tanti Irawati Muchlis and Kurniasari Dian Jayanti .................................................. 42

**Online Disclosure on Audit Committees: Comparison between New York Stock Exchange Foreign Issuers**  
Tehmina Khan .......................................................... 61

**Cost Efficiency and Economies of Scale in the Supply Chain of Water for Industry in Thailand**  
J. Wachirathamrojn, S. Adsavakulchai and L. Li .................................................... 74

**Six Sigma: Managing Quality Improvement**  
Ralph L. Harper Jr.......................................................... 81

**Strategic Choice in Global Manufacturing Value Chain**  
Yuxia Zhao and Jifu Wang .................................................................................. 91

**Competitive Analysis and Enterprise Architecture**  
Jack Elson ........................................................................................................ 103

Cheaseth Seng .......................................................... 111

**Modeling the Effects of Peel-and-Taste Advertising on Product Feelings and Likelihood of Purchase of Three Beverage Products**  
Leigh Browning, Lori Westermann and R. Nicholas Gerlich ................................ 130

**Reactions to Signals of a Firm’s Investment in People: Evidence from the Equity Markets**  
Andrew O. Herdman, Joshua R. Aaron and W. Lee Grubb, III ................................ 140

**Could Investors’ Wealth Have Been Saved Using Bankruptcy Prediction Models to Forecast the 24 Largest Bankruptcies?**  
Dev Prasad, Yash R. Puri and Ravi Jain .......................................................... 151