

FOREWORD

As a generalist journal, a primary purpose of the ABAC Journal is to make connections, between scholars of various disciplines, between academics and interested non-academics, and between intelligent readers of greatly varied national origin, beliefs, and ideology. Most university publications are very narrow in their orientation and purpose, allowing specialists to communicate to each other efficiently and without compromise. We strongly believe that there is also a place for publications that expand the reach of specialist scholars, allowing them to communicate with others outside their sub-discipline. Ideas, like children, must move out into a larger world if they are to reach their full potential. These ideas are particularly brought to mind by the articles in the current issue, which not only seek to reach out to non-specialists but which also are themselves about connections between nations and persons.

In the first article, Dr. Ioan Voicu continues a series of illuminating articles about the international politico-economic context of the modern world. In the current article, he considers the relationship and prospects for future cooperation between the two organizations that themselves are the products of regional cooperation among nations, the Association of Southeast Asian Nations (ASEAN) and the European Union (EU). These entities, despite differing histories and cultures, have many common interests and while temporary difficulties are inevitable the prospects for increased cooperation are excellent. The article gives a picture of ever-expanding circles of regional and international cooperation.

Dr. Akom Chaikaw looks at a region of Thailand, five Southern provinces, and examines the development of regional cooperation and integration within these provinces. The article suggests that even within a nation or geographical area, community must not simply be assumed but developed and nurtured. In this article the author considers such nurturing as it exists within local communities between traditional leaders and the government and between local villages. The article demonstrates that the development of relationships occurs on all levels of human society, from the global to the village-based.

The three remaining articles deal with pedagogical issues, sharing the readers, especially the educators, with both theoretical and practical means of helping the students to learn effectively. In their article, Dr. Eileen N. Whelan Ariza, Dr. Philomena Susan Marinaccio and Sandra J. Hancock suggest that we should encourage students not to take anything for granted when reviewing literature. While it is common knowledge that a review of literature is used to support research conclusions and validate models, the writers remind us to critically examine any literature until its validity and reliability becomes fool-proof. They also provide several issues to consider about learning styles and other constructs.

In accordance with the university's mission to prepare students to become effective businesspersons in an increasingly globalized economy, Dr. Myint Thein's article on the pedagogy of international accounting is of particular interest to us. In such a globalized economy it is very important that students be prepared to cope with the differences and relationships between accounting systems and practices in various economies of the world. Coming to grips with the relationships is increasingly critical in a world

where no economy is separate from the other economies of the world. The point of the article - that international accounting must be made a focus of the accounting curriculum - is something that all business-oriented institutions would do well to consider.

Communication is critical for the world of accountants but on the more basic level of language, it is also very important for all of the people of the world. This is the rationale for a Thai University, like Assumption, to adopt the English language, an important lingua franca of the international business community, as its language of instruction. If businessmen and businesswomen are to work effectively in the world marketplace, fluency in English provides a great advantage. Thus, the study of the relationship between Thai and English becomes an important resource for our students and for anyone who wishes to be understood by business associates. Monthon Kanokpermpoon's interesting article considers a specific element of that fluency: the relationship between consonants of the two languages, a relationship that is often difficult for students to fully master. By mapping out the relationships clearly, the author makes a distinct contribution to the integrations that are at the heart of this issue.

It is our hope that reading over these articles will create a connection between writers and readers, especially encouraging the latter to consider the importance of integration and coordination in their daily activities. We can think of no better role for a generalist journal than to be the intermediary of such communication.

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