

## FOREWORD

This issue focuses on the practical matters of the world rather than the humanistic concerns of art and literature. The humanists among our readership should not be disappointed, however. For the most part, the issues discussed have much in common with those which are addressed by contemporary writers, artists, and philosophers. The vocabulary may be different but the concerns are those of all of us. By looking at how these problems are addressed by the social sciences, humanists can learn to gain a new perspective on the books they are reading and writing.

Dr. Ioan Voicu, for example, investigates questions of common values in a world of inequality that could also be the basis for a historical novel. In investigating the specific contribution of diplomacy in promoting good governance at national and international levels and the crucial importance of its relationship with global solidarity, he places his focus on some of the most topical and sensitive issues of current debates at the United Nations. In a richly documented article, Professor Voicu provides an excellent analysis of actual diplomatic efforts to achieve the fundamental values and objectives proclaimed in the United Nations Millennium Declaration, which was published as an Appendix in the May-August 2000 issue of the ABAC Journal.

In investigating common values of good governance Dr. Voicu necessarily must confront questions of globalization which are at the heart of today's debates in both the social sciences and the humanities. Similar emphasis on the practicalities of globalization is given in the article by Law Professor Edwin van der Bruggen in which he discusses the international tax implications of cross-border consulting and technical services. Increasingly, and in particular with respect to developing countries, the cost of technical assistance and other forms of highly specialized consultancy is an expensive factor of production. Because the cost of such services may reduce the profit of an enterprise so drastically, tax authorities are vigilant that multinational corporations do not abuse these transactions for the purpose of tax avoidance. In a thoroughly documented article, and with particular reference to Thailand, Prof. van der Bruggen examines the tax consequences of cross-border consulting and assistance, and makes some recommendations for the tax authorities of developing countries on this issue.

Bro. Dr. Vinai Viriyavidhayavongs and Ms. Satita Jiamsuchon analyze a different kind of value, but one which is also very much identified with the

humanities. It is often thought that emotional responsiveness belongs in the world of domestic life and the arts and has no place in the hard-headed worlds of business and organizational life. Rationality, it is said, is the center of the organization and emotional relationships should be excluded from organizational life. The authors demonstrate, however, that the emotions so beloved of humanists are also critical in the business world. Their research demonstrates that a business leader's Emotional Quotient (EQ), is at least or even more important than his or her IQ in determining effectiveness.

Certainly the consideration of a statistical method used in economic analysis has no relevance for humanists. They can, perhaps, just as well skip Gunter Meissner, Albin Alex and Kai Nolte's article on the random walk hypothesis. Well, the particular application of the statistical method may be far from the concerns of humanists, but are notions of statistics really that foreign to those involved in literary and artistic studies. Certainly many artists have come to incorporate statistical methods in their work and a few musicians have even applied the random walk method in their compositional procedures. The technical application may differ but the topic can be of interest to those on both sides of the humanist-scientist divide. So, who knows what insights the article may hold for the intrepid literary scholar who peruses the article.

So, this issue is not as foreign to humanists as it might first have seemed, despite contributions from the social scientists. Just as humanists can profit from the writings of social scientists, however, social scientists could gain new insight from the thoughts of humanists. So, all of those from the humanities who are reading this should take up their word processors and submit their own articles to the ABAC Journal.

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