



Academy of Business Research Spring 2013 Conference

March 13-15, 2013

Harrah's

New Orleans, LA

## Conference Program \*

List of Sponsors	2
Conference Staff	3
Conference Social Activities	5
Journal Special Editions	6
Upcoming Conferences	7
Presentation Sessions	9

\*The conference proceedings will be published and indexed by April 1<sup>st</sup> on our website and print editions will be available on amazon.com for \$5.

## Sponsors and Supporters

Academy of Business Research would like to thank  
the following companies and organizations  
for sponsoring the Fall 2012 Conference:

AACSB International

American Finance Association

Cabells Publishing ([www.cabells.com](http://www.cabells.com))

Decision Sciences Institute

European Financial Management Association

Financial Management Association

IvyExec.com

Journal of Finance

Silver Wheaton

Social Science Resource Network

Southern Journal of Business and Economics

Wohl Publishing

## Conference Staff

### Conference Chair

Randall Valentine, Ph.D.

### Support Staff

Neelam Kumar Dhungel

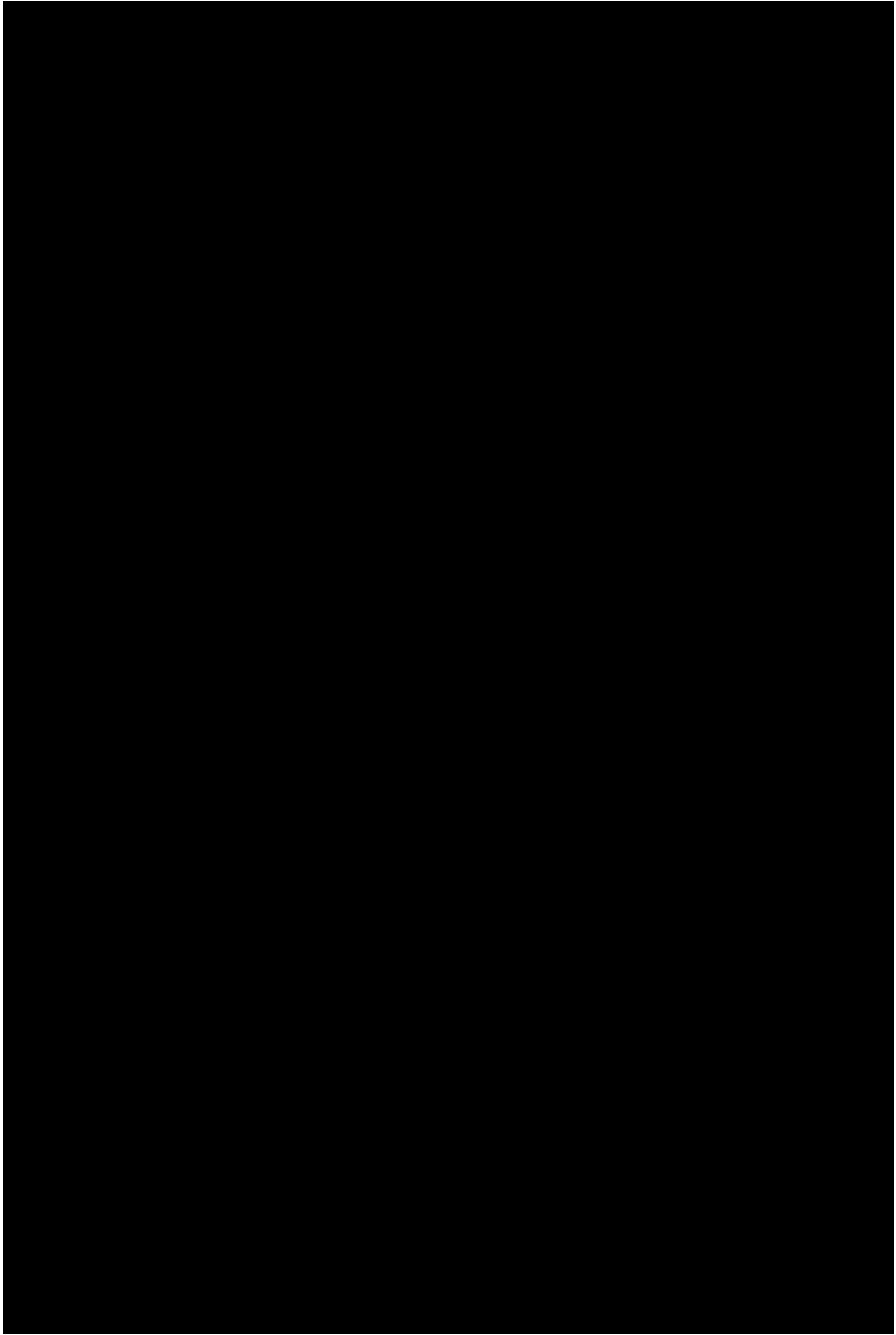
Candice Driggers

Jonathan Hobbs

Darrelle Smith

Brandie Turner

Patrick Turner



## Conference Social Activities

Registration: 9:00-4:30

Daily at Highlander A

Wednesday 5:30-6:30 PM

Reception with Cash Bar

Chelsea A

Thursday 6:30 PM

Awards Dinner

Manning's Upstairs

For the Latest Conference Updates Please Subscribe to our  
Twitter @abr\_info

## Journal Special Editions

### *Academy of Business Journal*

The *Academy of Business Journal* will publish a special edition for papers focusing on issues in Accreditation Spring 2014

Article submissions are due by October 1.

### *Journal of Applied Financial Research*

The *Journal of Applied Financial Research* will publish a special edition for papers focusing on Global Quantitative Easing in Spring 2014.

Article submissions are due April 1.

## Future Conference Dates

Academy of Business Research

Summer 2012 Meeting

San Antonio, TX

September 17-19

Academy of Business Research

Fall 2013 Meeting

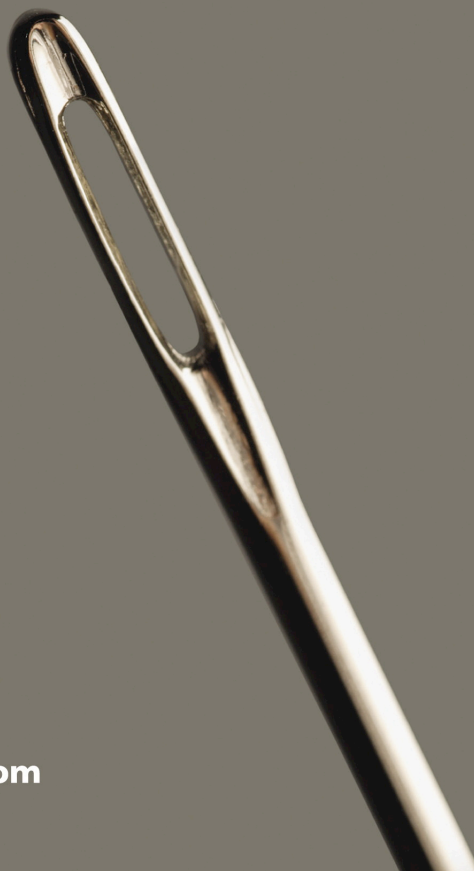
Montego Bay, Jamaica

November 13-15

[www.academyofbusinessresearch.com](http://www.academyofbusinessresearch.com)

# A RARE FIND

Silver Wheaton is the largest silver streaming company in the world, and continues to grow. Our world-class portfolio of assets, experienced management team and unique business model make Silver Wheaton a true needle in a haystack.



[www.silverwheaton.com](http://www.silverwheaton.com)

TSX:SLW NYSE:SLW

**SILVER** | **WHEATON™**  
the silver streaming company

10:00 AM Wednesday March 13<sup>th</sup>

VCB Salon I

Sponsor: Silver Wheaton

Finance

---

Session Chair: Christine Harrington, University of Tampa

**Big Benefits: A Low-Cost Way to Include a Trading Game in  
Introductory Finance Courses**

Christine Harrington, University of Tampa

Tih Koon (Alex) Tan, University of Tampa

**Entrepreneurial Finance: Information Asymmetry, Due Diligence and the  
Behavioral Antecedents of Angel Investor Decisions**

Robert Forrester, Kennesaw State University

**Mean Aversion in Fixed Income Returns: Evidence and Implications for  
Long-Horizon Investors**

Andrew Szakmary, University of Richmond

**Productivity Analysis of Foreign Direct Investment and  
Capital Formation on USA and Mexico**

Laura Marrero-García, NASA Goddard Space Flight Center

Yolanda Ruiz-Vargas, University of Puerto Rico - Mayagüez

**Is Partible Inheritance the Primary Cause of Land Fragmentation in Bulgaria?**

Natalia Boliari, Manhattan College

**Loan Financing and Asymmetric Cost Behavior**

Rajiv Banker, Temple University

Shunlan Fang, Temple University

10:00 AM Wednesday March 13<sup>th</sup>

VCB Salon II

Sponsor: Ivy Exec

Strategy/Health Care

---

Session Chair: Kerry S. Webb, Texas Woman's University

**Best Practices: Teaching Hybrid Strategic Management**

Eugene S. Simko, Monmouth University

**Structural Equation Modeling: How Managers' Emotional Intelligence Impacts  
Employees' Organizational Satisfaction and Commitment**

Kerry S. Webb, Texas Woman's University

**The Influence of National Culture on the Relationship between Job Autonomy and  
Work Place Outcomes**

Wei Wang, Texas A&M International University

**Are US Consumers Willing To Pay For Sustainable Products?**

Sri Beldona, University of Dallas

Jeffery Radighieri, University of Houston - Victoria

Chandi Gmuer, Marketing Management Inc.

**A Case Study of Clinical Pharmacy Service Innovation in a Community Health Center:  
An Application of a Marketing Orientation**

Sandra Potter, Bryant University

LoriAnn Collins, The Edward M. Kennedy Community Health Center

Dana DelDotto, The Edward M. Kennedy Community Health Center

Valerie A. Coppenrath, The Edward M. Kennedy Community Health Center

Charles J. Quigley, Bryant University

**Bidding Pharmaceuticals in Saudi Arabia: The Clinical and Business Mismatch**

Abdulrazaq Al-Jazairi, University of the Sciences in Philadelphia

Brian Colfer, University of the Sciences in Philadelphia

1:00 PM Wednesday March 13<sup>th</sup>

VCB Salon I

Sponsor: Wohl Publishing

Financial Accounting

---

Session Chair: Cheryl S. Crespi, Central Connecticut State University

**New GASB Standards Addressing Public Sector Retirement Systems:  
Effect on Accounting and Financial Statements**

S. Keith Lowe, Jacksonville State University

**A Study of Environmental Capital Expenditures and TRI in  
Petroleum Refining Industry**

Atasi Basu, Associate Professor of Accounting, Utica College

James Heian, Associate Professor of Accounting (Retired), Utica College

**Cost Behavior During the World Economic Crisis**

Rajiv Banker, Temple University

Shunlan Fang, Temple University

Mihir N. Mehta, Temple University

**Investigating Tax Fraud: A Retrospective from Hollywood to Prison**

Cheryl S. Crespi, Central Connecticut State University

Marie Kulesza, University of Saint

**Congress Averts the Estate Tax Fiscal Cliff**

Laura Lee Mannino, St. John's University

Maria M. Pirrone, St. John's University

1:00 PM Wednesday March 13<sup>th</sup>

VCB Salon II

Sponsor: Journal of Marketing Perspectives

Management/Marketing

---

Session Chair: Tami Moser, Southwestern Oklahoma State University

**Fairness, Honesty, and Integrity, an Analysis of Entergy's Story**

Martin Meyers, University of Wisconsin - Stevens Point

**Authentic Leadership and Decision Making in Teams**

Devin Hargrove, Duke University

**Approaches to Conceptualizing And Removing Barriers Facing Disabled Workers**

Karen A. Couture, Keene State College

Kathleen R. Johnson, Keene State College

**Talent Pool Depth in Small Business: Exploring the  
Implications for Strategic Continuity**

Tami Moser, Southwestern Oklahoma State University

Michael Williams, Thomas Edison State College

**Bringing International Operations Back Home:**

A Framework and Model for Reshoring

Fernando Garza, Texas Lutheran University

**The Fourth S in Caribbean Tourism - Creating Smiles Is  
Big Business and Hard Work**

Anne Crick, University of the West Indies

1:00 PM Wednesday March 13<sup>th</sup>

Fulton I

Sponsor: AACSB Biz School Jobs  
Education

---

Session Chair: Arlene J. Nicholas, Salve Regina University

**Course Design, Student Motivation and Student Strategies for Learning in  
Examining Outcomes in a Hybrid Course**  
William Colucci, Montclair State University

**The Grad School Funding Game**  
Marsha Jance, Indiana University East

**What Makes International Exponential Learning Viable**  
Jia Wang, California State University, Fresno

**Graduate Engagement in Online Management Courses**  
Arlene J. Nicholas, Salve Regina University

3:00 PM Wednesday March 13<sup>th</sup>

VCB Salon I

Special Session

Journal Editors Panel

---

**Joe Newman, Auburn University Montgomery**

Editor, Southern Journal of Business and Economics

**Tami Moser, Southwestern Oklahoma State University**

Editor, Administrative Issues Journal

**Rich Hurley, University of Connecticut**

Guest Editor, Academy of Business Journal

**John Merrifield, University of Texas San Antonio**

Editor, Journal of Social Choice

**Hennie van Bulck, University of South Carolina**

Editor, Journal of Marketing Perspectives

8:00 AM Thursday March 14<sup>th</sup>

VCB Salon I

Sponsor: Ivy Exec

Health Care/MIS

---

Session Chair: John Woosley, Southeastern Louisiana University

**Acceptance and Usage of Electronic Health Record  
Sustems in Small Medical Practices**  
Ritu Tannan, Marian University

**The Influencing Factors on the Adoption of Location-Based  
Services (LBS) on Smart Phones**  
En Mao, Nicholls State University  
Jing Zhang, San Jose State University

**Strategic Alignment Maturity: Analysis of Indian Software  
Companies and Global Benchmarking**  
Rajkumar Kempaiah, College of Mount Saint Vincent

**Determining the Priority of System Recovery from External Adversities**  
William H. Friedman, University Of Central Arkansas

**Electronic Health Records (EHR) and Quality of Care in Critical Access Hospitals**  
John Woosley, Southeastern Louisiana University  
Arshia Khan, College of St. Scholastica

10:00 AM Thursday March 14<sup>th</sup>

VCB Salon I

Sponsor: Cabell's Publishing

Strategy

---

Session Chair: Scott Manley, Valdosta State University

**"Virtual" Strategy Development and Implementation**

John Cipolla, Lynn University

**Strategy and Economics in the United States and Israel: A Millennial Perspective**

Stuart Rosenberg, Monmouth University

Jacob Brichkin, Monmouth University

Samantha Bernstein, Monmouth University

**Business And Social Responsibility: A Blueprint For Strategic Success!**

Lawrence Ruddel, Belhaven University

**Replacing a CEO and Firm Performance: Do Shareholders**

**Benefit From CEO Turnover?**

Kevin Banning, Auburn University at Montgomery

**Empirical Measures of Core Stakeholder Orientation: A PLS-SEM Approach**

Vijay Patel, Kennesaw State University

Scott Manley, Valdosta State University

Joe Hair, Kennesaw State University

10:00 AM Thursday March 14<sup>th</sup>

VCB Salon II

Sponsor: Southern Journal of Business and Economics

Economics

---

Session Chair: John Merrifield, University of Texas—San Antonio

**Development of Critical Thinking Skills with the Use of Problem  
Solving in Economics Courses**

Alina Zapalska, US Coast Guard Academy

Greg Barbiaux, US Coast Guard Academy

**Generational Effects on the Efficiency of the U.S. Labor Market**

Mary Rittenhouse, University of Nebraska at Kearney

**External and Intra-regional Trade of BRICS Countries**

Velisetty Chandra Sekhara Rao, Acharya Nagarjuna University

**Can Schooling Thrive With The Government Deciding  
What It Should Cost (Price Control)?**

John Merrifield, University of Texas—San Antonio

**An Assessment of the Post-Katrina, Charter-Led Makeover of the  
New Orleans School System**

Nathan Gray, Young Harris College, Georgia

John Merrifield, University of Texas—San Antonio

10:00 AM Thursday March 14<sup>th</sup>

Fulton Street I

Sponsor: Wohl Publishing

Accounting

---

Session Chair: Stephen Jakubowski, Ferris State University

**Do we really still teach that.....Why?**

John Rude, Bloomsburg University

**Does The Path To Completion Of 150 Semester Hours Affect CPA Exam Pass Rates?**

Jason Haen, St. Norbert College

Amy Vandenberg, St. Norbert College

Katie Conlon, St. Norbert College

Lauren Janes, St. Norbert College

**Learner Satisfaction: Twenty-First Century Approaches to Teaching and  
Assessment of Learning Outcomes**

Marilyn Vito, Richard Stockton College of New Jersey

**Forensic Accounting: Financial Fraud Investigation**

Marilyn Vito, Richard Stockton College of New Jersey

Anna Artemeko, Richard Stockton College of New Jersey

**Reporting on the Internal Controls of Local Government:  
Who Are the Auditors and What Are They Reporting?**

Stephen Jakubowski, Ferris State University

10:00 AM Thursday March 14<sup>th</sup>

Fulton Street II

Sponsor: Cabell's Publishing

Education

---

Session Chair: Zack Jourdan, Auburn University Montgomery

**Cresting an Effective Financial Literacy Education Program for Minority  
Middle and High School Students**

Helen K. Simon, Florida International University  
Christine Montero, Florida International University  
Christine Caldwell, Florida International University

**Modeling Time to Event: The Duration of Time between LIFO  
Adoption and LIFO Liquidation**

Marc LeClere, Valparaiso University

**Integrating Chinese Students into the Classroom: Cross-Cultural  
Considerations and Strategies**

Marc J. LeClere, Valparaiso University  
James Stück, Valparaiso University

**The Relationship Between Reading Habits and Academic  
Performance in Business Students**

Mark Comstock, Missouri Southern State University

**Faculty and Student Perspectives Regarding Academic Honesty in Online Classes:  
A Qualitative Study**

Kenneth Henderson, Morehead State University

10:00 AM Thursday March 14<sup>th</sup>

Fulton Street III

Sponsor: Silver Wheaton

Finance/Real Estate

---

Session Chair: Teri G. Allen, Southwestern Oklahoma State University

**Five Factors to Analyze to Avoid The “February Surprise” For Bank Board Directors – A Practitioners Viewpoint**

James D. Harriss – Campbell University

Oris L. Odom – Cameron University

**Master Limited Partnerships and Corporations in the Midstream Oil and Gas Industry: Comparison of Stock Price Effects During Gas and Oil Price Spikes**

Lynn Kendall, University of North Texas

Nina Rogers, University of North Texas

**Market Evaluations and Strategic Factors: A Comparison from Asian Banks’ M&A and Alliances**

Yoko Shirasu, Aoyama Gakuin University, Kyoto University

**Amenity Price Differentials of Gated Communities in Residential Subdivisions: The Memphis Experience**

Mark Sunderman, University of Memphis

Evgeny Radetskiy, University of Memphis

Ronald W. Spahr, University of Memphis

**Using the PEG Ratio to Choose Investments**

Teri G. Allen, Southwestern Oklahoma State University

12:00 PM Thursday March 14<sup>th</sup>

VCB Salon I

Sponsor: Ivy Exec

Management

---

Session Chair: Gundars Kaupins, Boise State University

**Perceived Risks and Opportunities as Determinants for Startup Intent**

Anthony Robinson, Georgia Regents University

James Grayson, Georgia Regents University

**Faculty Mentoring for Study Abroad: An Application of Realistic Job Preview**

Daniel Myers, Western Kentucky University

**HRM Practices and Its Impact on Managerial and Organizational Characteristics:  
From Standardization to Customization**

Zelean T. Tadesse, Susquehanna University

M. Tesfayohannes, Susquehanna University

M. N. Nyakudya, University of Botswana

**Human Resource Professional Acceptance of Online Degrees**

James Wanek, Boise State University

Gundars Kaupins, Boise State University

Malcolm Coco, Abilene Christian University

**Assessing Gender-Related Stereotypes in Occupational, Household, and  
Leisure Activities Using a Computer-Simulated Approach**

Kendra L. Ingram, Texas A & M University - Commerce

12:00 PM Thursday March 14<sup>th</sup>

VCB Salon II

Sponsor: Southern Journal of Business and Economics

Economics

---

Session Chair: Joseph A. Newman, Auburn University Montgomery

**The Impact of Pipelines on Residential Property Values:  
An Exploration of Matched Pairs**

Bruce Vanderporten, Loyola University, Chicago

Peter F. Colwell, Loyola University, Chicago

**Measuring the U.S. Labor Market Performance of Mexican Workers in the  
Presence of Network Effects**

Gihoon Hong, Indiana University South Bend

**Developers' Incentives and Open Source Software Licensing: GPL vs. BSD**

Vidya Atal, Montclair State University

Kameshwari Shankar, Montclair State University

**Direct Stock Purchase Plans and Investment Risk:**

**Are Favorable Terms Enticing Small Investors?**

Raymond M. Johnson, Auburn University Montgomery

Joseph A. Newman, Auburn University Montgomery

**Direct Stock Purchase Plans and Investment Return:**

**Are Favorable Terms Enticing Small Investors?**

Raymond M. Johnson, Auburn University Montgomery

Joseph A. Newman, Auburn University Montgomery

12:00 PM Thursday March 14<sup>th</sup>

Fulton Street I

Sponsor: Academy of Business Journal Special Edition Accounting  
Accounting

---

Session Chair: Deborah A. Corbin, Richard Stockton College of New Jersey

**Certified Fraud Examiner: Current and Future CPA Perceptions of Marketability,  
Career Enhancements and Quality of Services**

Mark Morgan, Mississippi College  
Wayne Nix, Jackson State University

**School District Fund Balances: Are They Used as Intended?**

Cynthia R. Phillips, St. John's University  
Nina Dorata, St. John's University

**Integrating Spreadsheet Inventory and Risk Assessment with Business Risk  
Strategies: Applying the COSO ERM Objectives Categories**

Robert D. Slater, University of North Florida  
Ann C. Dzurainin, Northern Illinois University

**Governance Structure and CEO's Pay Structure: An Analysis  
Based on Managerial Entrenchment**

Zhizhong Huang, Nanjing University  
Jiaqing Yang, Georgia College & State University  
Mike Whitefield, Georgia College & State University

**Characteristics of Foreign Private Issuers that Utilize IFRS in SEC Filings**

Deborah A. Corbin, Richard Stockton College of New Jersey  
Richard R. DiNapoli, Richard Stockton College of New Jersey

12:00 PM Thursday March 14<sup>th</sup>

Fulton Street II

Sponsor: Journal of Marketing Perspectives

Marketing

---

Session Chair: Robert S. Owen, Texas A&M University-Texarkana

**Opportunity Costs of SKU Reductions for Grocery Supermarkets: Insights and Implications for Retailers' Product Assortment**

Amresh Kumar, Susquehanna University

**Audience Engagement: Using Eye Tracking Technology for Advertising Planning**

Lisa M. Sciulli, Indiana University of Pennsylvania

**An Investigation of the Impact of Perceived Brand Age on Purchase Intentions**

David Gertner, Pace University

Jeffery Repace, Pace University

**Effectiveness of State Procurement Policy as an Instrument for the Correction of Disparities and the Enhancement of Diversity**

Venkatapparao Mummalaneni, Virginia State University

**Student Cheating, Psychopathy, and University Social Responsibility**

Robert S. Owen, Texas A&M University-Texarkana

**Acceptability of monetary gifts to parents: A changed social norm?**

Willie Frank Thompson, Troy University

12:00 PM Thursday March 14<sup>th</sup>

Fulton Street III

Sponsor: Silver Wheaton

Finance

---

Session Chair: James P. Estes, California State University San Bernardino

**Enterprise Risk Management Impact on Value**

Edwin H. Duett, Eastern Kentucky University

Siwei Gao, Eastern Kentucky University

**Operating Liquidity, Market Liquidity and the Listing Effect:**

**Evidence from U.S. Bank Mergers**

David Bray, Kennesaw State University

Robert Hendershott, Kennesaw State University

James Tompkins, IV, Kennesaw State University

**Lajitas, the Ultimate Hideout: A Case Study in Financial Distress**

Jeffrey H. Peterson, St. Bonaventure University

James W. Mahar, St. Bonaventure University

**Capital Appreciation Bonds: The Creation of a Toxic Waste Dump in Our Schools**

James P. Estes, California State University San Bernardino

2:00 PM Thursday March 14<sup>th</sup>

VCB Salon I

Sponsor: Silver Wheaton

Management/Public Administration

---

Session Chair: John H. Robinson, Webster University

**The NASA/Goddard Accelerated Leadership Program to Promote  
Global Agility Five Years Later (2005-2010)**

James R. Calvin, Johns Hopkins University

Mustafa F. Mazlumoglu, Johns Hopkins University

**Using Kaplan & Norton's Balanced Scorecard and Strategy Map Templates as  
Frameworks for Organizing an Undergraduate Management Capstone Course**

John H. Robinson, Webster University

**Global Arena of Corporate Social Responsibility in the Twenty First Century**

Iraj Mahdavi, National University

**An Analysis of Volunteer Leader Behavior: Self-Reported Measures**

Kristen M. Bowers, Indiana Wesleyan University

William L. Hamby, Jr., Troy University - Montgomery

**Classifying Private Sector Organizations**

Lora Frecks, University of Nebraska Omaha

**Quality Performance Through Knowledge Management in Nepalese Banking Sector**

Dinesh Mani Ghimire, Tribhuvan University, Nepal

2:00 PM Thursday March 14<sup>th</sup>

VCB Salon II

Sponsor: Journal of Applied Financial Research

Economics

---

Session Chair: Ellis Heath, Valdosta State University

**Currency Fluctuations During Times of Unconventional Monetary Policy**

Ellis Heath, Valdosta State University

César R. Sobrino, University of Turabo

**Welfare Effects of the Byrd Amendment in a Reciprocal-Dumping Model**

Ruben Sargsyan, California State University, Chico

**The Economic Value of a Credit Score over the Life Cycle**

Bogdan Bonca, George Washington University

**Assessing the Success of the State Quarter Program as a Collectible**

Catherine Carey, Western Kentucky University

Matt Bogard, Western Kentucky University

**Measuring Sovereign Risk Contagion in the Eurozone**

Sangwon Suh, Chung-Ang University, South Korea

2:15 PM Thursday March 14<sup>th</sup>

Fulton Street I

Sponsor: Silver Wheaton

Financial Accounting

---

Session Chair: J. Reid Cummings, Kennesaw State University

**Effectiveness of REIT Audit Strategies Designed to Signal Financial Transparency  
and Increase Capital Investment after the Financial Crisis**

J. Reid Cummings, Kennesaw State University

Gabriel G. Ramirez, Kennesaw State University

Divesh S. Sharma, Kennesaw State University

**An Empirical Investigation into Enterprise Risk Management in India**

Arpita Ghosh, Indian Institute of Management Calcutta

**Impact of Economic Cycle on Carve Out and Asset Sale Returns**

Ravigsida Dorcas Compaore, University of New Orleans

**HP's Acquisition of Autonomy for \$11 Billion Leads to \$9 Billion Write-down**

Richard E. Hurley, University of Connecticut

Pamela R. Hurley, Utica College

**Crowdfunding-Small business Access To Capital-Risk vs Reward**

John Dunn, University of Rhode Island

2:15 PM Thursday March 14<sup>th</sup>

Fulton Street II

Sponsor: Journal of Marketing Perspectives

Marketing

---

Session Chair: Mary Anne Raymond, Clemson University

**Buyer-Seller Relationships: Influence of Outcome-based Contracts and Monitoring on Buyers' Transaction Cost Perceptions and Governance Choices**

Imran Khan, University of South Alabama

**Well-Being in University Students: a Cross Discipline Comparison**

Debbie S. Easterling, Salisbury University

David LeBaron, Salisbury University

**Offshore Outsourcing of Services: The Competitive Portfolios of Supplier Nations**

W. Benoy Joseph, Cleveland State University

Rajshekhar (Raj) G. Javalgi, Cleveland State University

**A Case Study of Clinical Pharmacy Service Innovation in a Community Health Center: An Application of a Marketing Orientation**

Michelle Tranwick, Western Kentucky University

Paula Potter, Western Kentucky University

**Effective Marketing Strategies and International Competitiveness across Global Markets: The Success of Orange-FT**

Jacek Mrozik, Minot State University

Mary Anne Raymond, Clemson University

Christopher D. Hopkins, Clemson University

Jesse Moore, Clemson University

2:15 PM Thursday March 14<sup>th</sup>

Fulton Street III

Sponsor: Silver Wheaton

Finance

---

Session Chair: Pamela E. Queen, Morgan State University

**Dividend Equivalent Rights: An Empirical Study**

Zi Jia, Louisiana State University

**An IPO as an Invitation to Dine: Evaluating IPO and M&A Activity**

Pamela E. Queen, Morgan State University

**Employee Rights and Dividend Policy around the World**

Bing Yu, Meredith College

Shengxiong Wu, Meredith College

**Hedging Foreign Currency Bids with Options: An Applied Expected Value Approach**

David VanderLinden, University of Southern Maine

**The Impact of Corporate Governance on the Performance of Financial  
Institutions and the U.S. Banking System**

Andrey Zagorchev, Concord University

4:30 PM Thursday March 14<sup>th</sup>

VCB Salon

Sponsor: Academy of Business Journal

Plenary Session

---

Dr. Joe Hair, Jr.

**Structural Equation Modeling: Future Research Possibilities**

10:00 AM Friday March 15<sup>th</sup>

VCB Salon I

Sponsor: Silver Wheaton

Finance

---

Session Chair: Joan Wiggernhorn, Florida Institute of Technology

**Leading, Lagging and Coincident Indicators**

Ahmad Shahidi, Slippery Rock University

**Does Equity Market Neutral Actually Enhance Portfolio Diversification?**

Fabio. Pizzutillo, University of Bari "Aldo Moro", Wide Abbey S. School, Italy

Francesco. Calò, Independent Financial Analyst, via Vittorio Continelli

**Day of Week Effect in Petroleum ETFs**

John E. Peterson, Northern State University

**Ethics Index, Ethical Performance, Financial Performance, and the  
Quality of Financial Reporting**

Fayez A. Elayan, Brock University

Jingyu Li, Brock University

Thomas O. Meyer, Southeastern Louisiana University

Zhefeng Frank Liu, Brock University

**Powerful CEOs and Employee Relations; Evidence from Corporate  
Social Responsibility Indicators**

Joan Wiggernhorn, Florida Institute of Technology

Kimberly Gleason, Florida Institute of Technology

Seema Pissaris, Florida Institute of Technology

10:00 AM Friday March 15<sup>th</sup>

VCB Salon II

Sponsor: Academy of Business Research Journal

Management/HR

---

Session Chair: Dawn Valentine, Georgia Southwestern State University

**For-Profit or Not-For-Profit: An Outdated Choice**

Michael T. Furick, Georgia Gwinnett College

**The Impact of Intellectual and Human Capital on Organizational Change**

Ronald T. Jackson, Southern University and A&M College

**Assessing the Potential of High-Potential Programs**

Igor Kotlyar, University of Ontario Institute of Technology, Oshawa, Canada

Len Karakowsky, York University, Toronto, Canada

**An Experimental Study of Multitasking in Organizations**

Molly Russ, Texas Woman's University

Derek Crews, Texas Woman's University

**The Theory of Profit Maximization in MBA Education: A Normative Perspective**

Christy Huebner Caridi, Marist College

Susan Kochanowski, Marist College

10:00 AM Friday March 15<sup>th</sup>

Manning's Stadium I

Sponsor: Journal of Marketing Perspectives

Marketing

---

Session Chair: Amit Mehrotra, New York City College of Technology, City University of New York

**Measuring the Sales Effectiveness of Artistic Elements in Catalog Photographs:  
An Econometric Approach**

John S. Watters, McKendree University  
Lindsey E. Gray, McKendree University

**A Measure of Retail Buyers' Post Dissatisfaction  
Behavior in the International Market**

Darrell Goudge, University of Central Oklahoma

**Medical Tourism: The new Wild West?**

Komal Karani, Lamar University

**Social Media is the NEW Marketing Medium**

Melinda Norris, Coker College

**Tourism's Impact on Native Americans - Findings  
from the Pueblos of the Taos Region**

Amit Mehrotra, New York City College of Technology, City University of New York

**Business of Travel - Examining Safety Issues for LGBT  
Travelers within South East Asia**

Amit Mehrotra, New York City College of Technology, City University of New York

10:00 AM Friday March 15<sup>th</sup>

Manning's Stadium II

Sponsor: Southern Journal of Business and Economics  
Economics

---

Session Chair: Aloyce R Kaliba, Southern University and A&M College

**Some Evidence of Asymmetry of Interest Rate Pass-Through in Asian Economies**

Byungchul Yu, Dong-A University  
Sunae Chun, Chung-Ang University  
Jongchai Kim, Mississippi Valley State University

**Trends in Marriage and Fertility in Liberia: Implications for Policy**

Edna G Johnny, University of Liberia, Monrovia, Liberia  
Aloyce R Kaliba, Southern University and A&M College

**Marginal Value of Crawfish Waste Used as a Soil Amendment in Cord Fields**

Aloyce R. Kaliba, Southern University and A&M College  
Reuben Walker, Southern University and A&M College

**Economic Comovement Among Emerging Economies  
With Business Group Influences**

H. Ulas Ograk, University of Louisiana at Monroe  
Tammy Parker, University of Louisiana at Monroe

**An Integrated Model of OCB as a Form of Upward Influence:  
An Expectancy/Attribution Approach**

H. Ulas Ograk, University of Louisiana at Monroe

12:00 PM Friday March 15<sup>th</sup>

VCB Salon I

Sponsor: Wohl Publishing

Accounting

---

Session Chair:

**Back to basics: Professional Skepticism and the Quality of Audits**  
Andrea Tsentides, Marymount Manhattan College

**The Shift of a Dividend and Share Repurchase Policy  
Around the 2008 Financial Crisis.**  
Kwangsoo Kevin Lim, Central Connecticut State University

**Comparison of Accountant's Knowledge Of and Attitudes Towards  
International Financial Accounting Standards in 1999 Compared to 2011**  
Anwar Y. Salimi, California State Polytechnic University - Pomona

**Potential Cost-Benefit Trade-offs of the Lease Exposure Draft**  
Nika Qiao, CPA, CMA, U.S. Wisdom Group, LLC

**The Conceptual Framework of Accounting: The Ever Changing  
Concepts and Lack of Continuity**  
Robert T. Fahnestock, University of West Florida  
Eric D. Bostwick, University of West Florida

12:00 PM Friday March 15<sup>th</sup>

VCB Salon II

Sponsor: Cabell's Publishing  
Education

---

Session Chair: Tim Scales, Indiana University

**The Major Field Test in Business: A Direct Measure of Learning in Common  
Business Disciplines**

Susan A. Simmons, The Citadel  
Wesley M. Jones, Jr., The Citadel

**Instructing Online Business Students: Expert Versus Novice Learners**

Courtney Kernek, Texas A&M University - Commerce

**Online Undergraduate Students' Perceptions of Online Learning**

JungKook Lee, Indiana University Purdue University Columbus

**Green Marketing, Fad or Reality**

Richard Murphy, Jacksonville University  
Maja Zelihic, Western International University

**The Two Hour Entrepreneur**

Tim Scales, Indiana University

2:00 PM Friday March 15<sup>th</sup>

VCB Salon I

Sponsor: Southern Journal of Business and Economics

Financial Economics

---

Session Chair: Tunde Odusami, Widener University

**Taxation, Regulation, and Smoking Cessation**

John Levendis, Loyola University New Orleans

Thomas Carton, The Louisiana Campaign for Tobacco-Free Living; and the Louisiana Public Health Institute

Sang Lee, Southeastern Louisiana University

Iben Ricket, Louisiana State University Health Sciences Center's School of Public Health

**The Sexual Orientation Wage Gap**

Rachel Sayers, Loyola University, New Orleans

John Levendis, Loyola University, New Orleans

**The Trading Volume Reaction to Gulf Coast Hurricanes**

Kirk L. Philipich, University of Michigan - Dearborn

Young K. Ro, University of Michigan - Dearborn

Kevin C. Park, University of Michigan - Dearborn

**Business Retention: The Most Successful Economic Development  
Strategy for Niche Industries**

Will Garrett, University of Texas at San Antonio

Richard Lee Utecht, University of Texas at San Antonio

**Exotic Outperformance Certificates – The Case of Outperformance  
Certificates Plus**

Rodrigo Hernández, Radford University

Christopher Tobler, Stetson University

Pu Liu, University of Arkansas

**Conditional Higher-Order Moments in Metal Asset Returns**

Tunde Odusami, Widener University

Steven J. Cochran, Widener University

Iqbal Mansur, Widener University

2:00 PM Friday March 15<sup>th</sup>

VCB Salon II

Sponsor: Southern Journal of Business and Economics

Financial Accounting

---

Session Chair:

**An Analysis of a Recent Federal Court Decision Which Struck Down  
IRS Tax Return Preparer Registration Program**

Maria N. Pirrone, St. John's University

Benjamin R. Silliman, St. John's University

**Potential Role of Regulation and Accounting in the Subprime Crisis**

Pamela Smith Baker, Texas Woman's University

Jay Keith Baker, North Lake College

**A Present Strategy for Future Success**

Shahram Amiri, Stetson University

Judson P. Stryder, Stetson University

**Global Financial Crisis and Diversification Benefit of Investing in Emerging Stock  
Markets of Brazil, Russia, India and China (BRIC): Did BRIC Hit The Wall?**

Mazhar M. Islam, Florida A&M University

**The Use of Data Analysis Software as a Computer-Aided Audit Tool**

Judy Lawrence, Christian Brothers University

Denny Weaver, Christian Brothers University

Howard Lawrence, Christian Brothers University

2:00 PM Friday March 15<sup>th</sup>

Manning's Stadium Club I

Sponsor: Southern Journal of Business and Economics

Management/Public Administration

---

Session Chair:

**Corporate Political Speech After "Citizens United"**

Brian Sullivan, Western Kentucky University

**Gender Effects on the Selection of Green Suppliers**

Kristen Kennedy, Williams College of Business, Xavier University

Daewoo Park, Williams College of Business, Xavier University

Margaret Cunningham, Williams College of Business, Xavier University

**Changing Social Systems**

Gregory W. Ulferts, University of Detroit Mercy

Terry L. Howard, University of Detroit Mercy

**Change Creating Value**

Terry L. Howard, University of Detroit Mercy

Gregory W. Ulferts, University of Detroit Mercy

<b>Author</b>	<b>Institution</b>	<b>Page</b>
Al-Jazairi, Abdulrazaq	University of the Sciences in Philadelphia	10
Allen, Teri G.	Southwestern Oklahoma State University	20
Amiri, Shahram	Stetson University	39
Artemeko, Anna	Richard Stockton College of New Jersey	18
Atal, Vidya	Montclair State University	22
Baker, Jay Keith	North Lake College	39
Baker, Pamela Smith	Texas Woman's University	39
Banker, Rajiv	Temple University	11
Banning, Kevin	Auburn University at Montgomery	16
Barbiaux, Greg	US Coast Guard Academy	17
Barnes, Barry	Nova Southeastern University	26
Basu, Atasi	Utica College	11
Beldona, Sri	University of Dallas	10
Bernstein, Samantha	Monmouth University	16
Bogard, Matt	Western Kentucky University	27
Boliari, Natalia	Manhattan College	9
Bonca, Bogdan	George Washington University	27
Bostwick, Eric D.	University of West Florida	36
Bowers, Kristen M.	Indiana Wesleyan University	26
Bray, David	Kennesaw State University	25
Brichkin, Jacob	Monmouth University	16
Bulck, Hennie van	University of South Carolina	14
Caldwell, Christine	Florida International University	19
Calò, Francesco.	Independent Financial Analyst, via Vittorio Continelli	32
Calvin, James R.	Johns Hopkins University	26
Carey, Catherine	Western Kentucky University	27
Caridi, Christy Huebner	Marist College	37
Carton, Thomas	The Louisiana Campaign for Tobacco-Free Living	38
Chun, Sunae	Chung-Ang University	35
Cipolla, John	Lynn University	16
Cochran, Steven J.	Widener University	38
Coco, Malcolm	Abilene Christian University	21
Colfer, Brian	University of the Sciences in Philadelphia	10
Collins, LoriAnn	The Edward M. Kennedy Community Health Center	10
Colucci, William	Montclair State University	13
Colwell, Peter F.	Loyola University, Chicago	22
Compaore, Ravigsida Dorcas	University of New Orleans	28
Comstock, Mark	Missouri Southern State University	19
Conlon, Katie	St. Norbert College	18
Coppenrath, Valerie A.	The Edward M. Kennedy Community Health Center	10
Corbin, Deborah A.	Richard Stockton College of New Jersey	23
Couture, Karen A.	Keene State College	12
Crespi, Cheryl S.	Central Connecticut State University	11

Crews, Derek	Texas Woman's University	33
Crick, Anne	University of the West Indies	12
Cummings, J. Reid	Kennesaw State University	28
Cunningham, Margaret	Williams College of Business, Xavier University	40
DelDotto, Dana	The Edward M. Kennedy Community Health Center	10
DiNapoli, Richard R.	Richard Stockton College of New Jersey	23
Duett, Edwin H.	Eastern Kentucky University	25
Dunn, John	University of Rhode Island	9
Dzuranin, Ann C.	Northern Illinois University	23
Easterling, Debbie S.	Salisbury University	29
Elayan, Fayez A.	Brock University	32
Estes, James P.	California State University San Bernardino	25
Fahnestock, Robert T.	University of West Florida	36
Fang, Shunlan	Temple University	11
Forrester, Robert	Kennesaw State University	9
Frecks, Lora	University of Nebraska Omaha	26
Friedman, William H.	University Of Central Arkansas	15
Furick, Michael T.	Georgia Gwinnett College	33
Gao, Siwei	Eastern Kentucky University	25
Garrett, Will	University of Texas at San Antonio	38
Garza, Fernando	Texas Lutheran University	12
Gertner, David	Pace University	24
Ghimire, Dinesh Mani	Tribhuvan University	26
Ghosh, Arpita	Indian Institute of Management Calcutta	28
Gleason, Kimberly	Florida Institute of Technology	32
Gmuer, Chandi	Marketing Management Inc.	10
Goudge, Darrell	University of Central Oklahoma	34
Gray, Lindsey E.	McKendree University	34
Gray, Nathan	Young Harris College	17
Grayson, James	Georgia Regents University	21
Haen, Jason	St. Norbert College	18
Hair, Joe	Kennesaw State University	16
Hair, Jr., Joe	Kennesaw State University	31
Hamby, Jr., William L.	Troy University - Montgomery	26
Hargrove, Devin	Duke University	12
Harrington, Christine	University of Tampa	9
Harriss, James D.	Campbell University	20
Heath, Ellis	Valdosta State University	27
Heath, Ellis	Valdosta State University	27
Heian, James	Utica College	11
Hendershott, Robert	Kennesaw State University	25
Henderson, Kenneth	Morehead State University	19
Hernández, Rodrigo	Radford University	38
Hong, Gihoon	Indiana University South Bend	22

Hopkins, Christopher D.	Clemson University	29
Howard, Terry L.	University of Detroit Mercy	40
Huang, Zhizhong	Nanjing University	23
Huh, Sungkyoo	California State University, San Bernardino	18
Hurley, Pamela R.	Utica College	28
Hurley, Richard E.	University of Connecticut	14, 28
Ingram, Kendra L.	Texas A & M University – Commerce	21
Islam, Mazhar M.	Florida A&M University	39
Jackson, Ronald T.	Southern University and A&M College	33
Jakubowski, Stephen	Ferris State University	28
Jakubowski, Steve	Ferris State University	18
Jance, Marsha	Indiana University East	13
Janes, Lauren	St. Norbert College	18
Javalgi, Rajshekhar (Raj) G.	Cleveland State University	29
Jia, Zi	Louisiana State University	30
Jin, John	California State University, San Bernardino	18
Johnny, Edna G	University of Liberia, Monrovia, Liberia	35
Johnson, Kathleen R.	Keene State College	12
Johnson, Raymond M.	Auburn University Montgomery	22
Jones, Jr., Wesley M.	The Citadel	37
Jonick, Christine	University of North Georgia	19
Joseph, W. Benoy	Cleveland State University	29
Jourdan, Zack	Auburn University Montgomery	19
Kaliba, Aloyce R	Southern University and A&M College	35
Karakowsky, Len	York University, Toronto, Canada	33
Karani, Komal	Lamar University	34
Kaupins, Gundars	Boise State University	21
Kempaiah, Rajkumar	College of Mount Saint Vincent	15
Kendall, Lynn	University of North Texas	20
Kennedy, Kristen	Williams College of Business, Xavier University	40
Kerne, Courtney	Texas A&M University – Commerce	37
Khan, Arshia	College of St. Scholastica	15
Khan, Imran	University of South Alabama	29
Kim, Jongchai	Mississippi Valley State University	35
Kochanowski, Susan	Marist College	37
Kotlyar, Igor	University of Ontario Institute of Technology, Oshawa, Canada	33
Kulesza, Marie	University of Saint	11
Kumar, Amresh	Susquehanna University	24
Lawrence, Howard	Christian Brothers University	39
Lawrence, Judy	Christian Brothers University	39
LeBaron, David	Salisbury University	29
LeClere, Marc	Valparaiso University	19
Lee, Jungkook	Indiana University Purdue University Columbus	37

Lee, Sang	Southeastern Louisiana University	38
Levendis, John	Loyola University, New Orleans	38
Levendis, John	Loyola University New Orleans	38
Li, Jingyu	Brock University	32
Lim, Kwangsoo Kevin	Central Connecticut State University	36
Liu, Pu	University of Arkansas	38
Liu, Zhefeng Frank	Brock University	32
Lowe, S. Keith	Jacksonville State University	11
Mahar, James W.	St. Bonaventure University	25
Mahdavi, Iraj	National University	26
Manley, Scott	Valdosta State University	16
Manley, Scott	Valdosta State University	16
Mannino, Laura Lee	St. John's University	39
Mansur, Iqbal	Widener University	38
Mao, En	Nicholls State University	15
Marrero-García, Laura	NASA Goddard Space Flight Center	9
Mazlumoglu, Mustafa F.	Johns Hopkins University	26
Mehrotra, Amit	New York City College of Technology, CUNY	34
Mehta, Mihir N.	Temple University	11
Merrifield, John	University of Texas San Antonio	14
Merrifield, John	University of Texas—San Antonio	17
Merrifield, John	University of Texas—San Antonio	17
Merrifield, John	University of Texas—San Antonio	17
Meyer, Thomas O.	Southeastern Louisiana University	32
Meyers, Martin	University of Wisconsin - Stevens Point	12
Montero, Christine	Florida International University	19
Moore, Jesse	Clemson University	29
Morgan, Mark	Mississippi College	23
Moser, Tami	Southwestern Oklahoma State University	12, 14
Mrozik, Jacek	Minot State University	29
Mummalaneni, Venkatapparao	Virginia State University	24
Murphy, Richard	Jacksonville University	37
Myers, Daniel	Western Kentucky University	21
Newman, Joseph A.	Auburn University Montgomery	14, 22
Nicholas, Arlene J.	Salve Regina University	13
Nix, Wayne	Jackson State University	23
Norris, Melinda	Coker College	34
Nyakudya, M. N.	University of Botswana	21
Odom, Oris L.	Cameron University	20
Odusami, Tunde	Widener University	38
Ograk, H. Ulas	University of Louisiana at Monroe	35
Owen, Robert S.	Texas A&M University-Texarkana	24
Park, Daewoo	Williams College of Business, Xavier University	40
Park, Kevin C.	University of Michigan - Dearborn	38

Parker, Tammy	University of Louisiana at Monroe	35
Patel, Vijay	Kennesaw State University	16
Peterson, Jeffrey H.	St. Bonaventure University	25
Peterson, John E.	Northern State University	32
Philipich, Kirk L.	University of Michigan - Dearborn	38
Phillips, Cynthia R.	St. John's University	23
Pirrone, Maria N.	St. John's University	39
Pissaris, Seema	Florida Institute of Technology	32
Pizzutilo, Fabio.	University of Bari "Aldo Moro", Wide Abbey S. School, Italy	32
Potter, Sandra	Bryant University	10
Qiao, Nika	U.S. Wisdom Group, LLC	36
Queen, Pamela E	Morgan State University	30
Quigley, Charles J.	Bryant University	10
Radetskiy, Evgeny	University of Memphis	20
Radighieri, Jeffery	University of Houston - Victoria	10
Ramirez, Gabriel G.	Kennesaw State University	28
Rao, Velisetty Chandra Sekhara	Acharya Nagarjuna University	17
Raymond, Mary Anne	Clemson University	29
Raymond, Mary Anne	Clemson University	29
Repace, Jeffery	Pace University	24
Ricket, Iben	Louisiana State University Health Sciences Center's School of Public Health	38
Rittenhouse, Mary	University of Nebraska at Kearney	17
Ro, Young K.	University of Michigan - Dearborn	38
Robinson, Anthony	Georgia Regents University	21
Robinson, John H.	Webster University	26
Rogers, Nina	University of North Texas	20
Rosenberg, Stuart	Monmouth University	16
Ruddel, Lawrence	Belhaven University	16
Rude, John	Bloomsburg University	18
Ruiz-Vargas, Yolanda	University of Puerto Rico - Mayagüez	9
Russ, Molly	Texas Woman's University	33
Salimi, Anwar Y.	California State Polytechnic University - Pomona	36
Sargsyan, Ruben	California State University, Chico	27
Sayers, Rachel	Loyola University, New Orleans	38
Scales, Tim	Indiana University	37
Sciulli, Lisa M.	Indiana University of Pennsylvania	24
Shahidi, Ahmak	Slippery Rock University	32
Shankar, Kameshwari	Montclair State University	22
Sharma, Divesh S.	Kennesaw State University	28
Shirasu, Yoko	Aoyama Gakuin University, Kyoto University	20
Silliman, Benjamin R.	St. John's University	39
Simko, Eugene S.	Monmouth University	10

Simmons, Susan A.	The Citadel	37
Simon, Helen K.	Florida International University	19
Slater, Robert D.	University of North Florida	23
Sobrinho, César R.	University of Turabo	27
Spahr, Ronald W.	University of Memphis	20
Stryder, Judson P.	Stetson University	39
Stück, James	Valparaiso University	19
Suh, Sangwon	Chung-Ang University, South Korea	27
Sullivan, Brian	Western Kentucky University	40
Sunderman, Mark	University of Memphis	20
Szakmary, Andrew	University of Richmond	9
Tadesse, Zeleam T.	Susquehanna University	21
Tan, Tih Koon (Alex)	University of Tampa	9
Tannan, Ritu	Marian University	15
Tesfayohannes, M.	Susquehanna University	21
Tobler, Christopher	Stetson University	38
Tompkins, IV, James	Kennesaw State University	25
Tranwick, Michelle	Western Kentucky University	29
Tsentides, Andrea	Marymount Manhattan College	36
Ulferts, Gregory W.	University of Detroit Mercy	40
Utecht, Richard Lee	University of Texas at San Antonio	38
Vandenberg, Amy	St. Norbert College	18
VanderLinden, David	University of Southern Maine	30
Vanderporten, Bruce	Loyola University, Chicago	22
Vito, Marilyn	Richard Stockton College of New Jersey	18
Walker, Reuben	Southern University and A&M College	35
Wanek, James	Boise State University	21
Wang, Jia	California State University, Fresno	13
Wang, Wei	Texas A&M International University	10
Watters, John S.	McKendree University	34
Weaver, Denny	Christian Brothers University	39
Webb, Kerry S.	Texas Woman's University	10
Whitefield, Mike	Georgia College & State University	23
Wiggenhorn, Joan	Florida Institute of Technology	32
Williams, Michael	Thomas Edison State College	12
Woosley, John	Southeastern Louisiana University	15
Wu, Shengxiong	Meredith College	30
Yang, Jiaqing	Georgia College & State University	23
Yu, Bing	Meredith College	30
Yu, Byungchul	Dong-A University	35
Zagorchev, Andrey	Concord University	30
Zapalska, Alina	US Coast Guard Academy	17
Zelihic, Maja	Western International University	37
Zhang, Jing	San Jose State University	15

## Posting Open Positions on Big Job Boards and Not Reaching the Right Candidates?



**Find the Perfect Fit  
in Half the Time at  
[www.BizSchoolJobs.com](http://www.BizSchoolJobs.com)**

BizSchoolJobs is the online job board that makes it easy to find high-quality, professional candidates with business education experience. Through our job posting products, you get direct access to the world's largest network of business school professionals.

## Countries Represented at 2013 Academy of Business Research Fall Conference

Australia  
Brazil  
Canada  
China  
Czech Republic  
Denmark  
Egypt  
France  
Germany  
India  
Indonesia  
Iran  
Italy  
Japan  
Kuwait  
Lebanon  
Mexico  
Nepal  
Netherlands  
Pakistan  
Philippines  
Poland  
Portugal  
Saudi Arabia  
Senegal  
South Korea  
Sweden  
Switzerland  
Thailand  
Taiwan  
Turkey  
United Kingdom  
United States  
Vietnam

