

A Case Study in Marketing Communications: Traditional vs. E-Media Advertising

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ABSTRACT

The focus of this research is to simultaneously compare the effects of four advertising media: (1) newspaper print advertising, (2) newspaper online advertising, (3) store email advertising, and (4) store website advertising. The target firm is a locally owned retail furniture business located in South Dakota that offers retail merchandise, flooring, and design services. The firm currently uses three traditional forms of advertising to reach its target market of females, ages 35-64: newspaper print, radio, and television. The firm's leadership is seeking to understand the benefits of advertising through other media, including the local newspaper's online website and their own website and email list.

A four week experimental investigation was set up where store coupons were offered via the four advertising media. Additionally, the customers who redeemed coupons were asked to complete a brief survey. The results of the investigation reveal three findings. First, traditional newspaper print advertising garnered a higher coupon redemption rate than the other three electronic media. Second, the data reveals that long-term customers, those doing business with the firm for 16 years or more, were more likely to bring in a newspaper print; while new customers, those doing business with the firm less than four years, were as likely to bring in a store website or email coupon as a newspaper coupon. This finding confirms the current industry paradigm that suggests newer customers may be more willing to attend to media other than the traditional newspaper. Finally, while traditional newspaper print and website advertising has a greater reach than electronic store advertising, the lowest cost of advertising per coupon redeemed occurred with the store email advertising and store website advertising.

Accounting and Reporting Convergence

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ABSTRACT

The Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) have been working to eliminate differences between US accounting rules and international financial reporting standards (IFRS). The FASB has undertaken initiatives such as joint projects, short-term conversion projects, monitoring IASB projects, convergence research projects and others as initiatives to further convergence. The primary problems with convergence are the lack of requirements or guidance that currently exist between IFRS and generally accepted accounting principles (GAAP), the large number of differences such as definition, recognition, measurement, presentation and disclosure differences and the costs to eliminate these differences.

Even with convergence, a single set of global accounting standards will continue to be subject to change as the IASB has an ongoing history of revising or changing their pronouncements. Given this history, multinational accountants must be vigilant to stay current with IFRSs.

An Analysis of How Companies in Diverse Industries Use Social Media in E-Commerce

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ABSTRACT

This study examines the web sites of 96 e-commerce companies and explores their use of social media tools as part of their marketing strategies. With the explosive growth of Twitter, Facebook and YouTube, companies are rethinking their policies regarding how social networking can fit into their web initiatives. The results from the analysis showed mixed results in that certain industries are more open to the use of social media than others.

Board of Directors' Roles and Legal Structures Advantageous for Entrepreneurial Organizations

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ABSTRACT

Historically, being sole proprietorships, entrepreneurs often have had neither the benefit, nor the detriment, of a board of directors. Recent trends indicate that boards of directors are seen, by some at least, to be more of a detriment than a benefit to entrepreneurial activity. When controlling interest in firms founded by entrepreneurs passes to outside investment firms, diversified corporations, or hedge funds pressure for quarterly financial performance increases. Longer term perspectives and challenging goals which demand commitment are deemed expendable. Here we will address the roles of Boards of Directors (BODs), the characteristics and qualities of successful corporate executives, the qualities and characteristics of entrepreneurs, and make recommendations for desired qualities of BODs for entrepreneurial organizations and develop some recommendations for desirable legal relationships for such BODs to be more successful in supporting entrepreneurship.

Chinese Drywall Imports: The Commercial Legal and Economic Liability Associated with Toxic Homes

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ABSTRACT

One of the most popular American dreams is to own a home. An American nightmare is to own a home and be unable to live in it because it is toxic and dangerous to the inhabitants. Many homeowners whose homes were constructed or remodeled using Chinese drywall, have found themselves in just such a situation and are unable to afford to remedy the problems or sell their toxic homes.

A shortage of domestic drywall, following two destructive hurricane seasons, forced U.S. drywall suppliers to look to foreign drywall sources to meet the demands of U.S. builders. Chinese drywall was readily available and less expensive than other foreign markets suppliers. Since January 2006 more than 550 million pounds of Chinese drywall has been brought into the United States, enough to build 60,000 average-sized homes.

A year or so after implementation of the Chinese drywall into residential and commercial construction, problems began to surface in these buildings. Investigations by Environmental Health and Engineering (EH&E) identified a link between problem drywall in homes and increased levels of hydrogen sulfide in indoor air and increased rates of copper and silver corrosion. According to the U.S. Consumer Product Safety Commission, it has received about 3,845 reports from residents in 42 States, the District of Columbia, American Samoa, and Puerto Rico, who believe their health symptoms or the corrosion of certain metal components in their homes are related to problem drywall. State and local authorities have also received similar reports. Many of the residents report that their homes were built in 2006 to 2007, when an unprecedented increase in new construction occurred in part due to the hurricanes of 2004 and 2005.

The price for the Chinese drywall may have been lower than that of other sources but the costs associated with using the product have been great. Homeowners are alleging that the drywall has made them sick and in some cases has allegedly caused or contributed to the death of the certain occupants of the homes. The owners are forced to abandon and are unable to sell the homes because of the health risks and property damages associated with the toxic fumes. The legal fallout from this toxic situation continues to manifest in the form of individual and class action lawsuits against suppliers and builders and insurance companies who are rejecting homeowner claims.

This paper will review the allegations of negligence, product liability, breach of expressed and implied warranties and breach of contract claims arising from the use of the defective drywall and recommend governance guidelines for firms that import drywall products from China.

Cloud Computing: Differences in Public and Private Sector Concerns

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ABSTRACT

This paper addresses the research question: Do sector-level cultural differences influence the importance placed on concerns about the potential adoption of cloud computing? To answer this question, a survey based on previous efforts that measured private sector IT professionals' perceptions of an emerging technology (cloud computing) was replicated using a public sector sample of military and civil service IT professionals. Results indicate that there are significant differences between how members of private and public sector organizations rate the concerns surrounding the potential adoption of new technologies. Specifically, the public sector members were more concerned with availability and performance issues, and less concerned with on-demand costs or ability to bring the IT capabilities back in-house.

Data Quality Alignment: Stakeholders' Perspective

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ABSTRACT

Across all levels in an organization, from CEO, executives, middle management to day-to-day operators, everyone relies on high quality information for decision making. This paper proposes frameworks of data quality stakeholders and data quality alignments for ensuring the effectiveness and efficiency of data quality management. The frameworks not only have contributions to the theory but also implications for top management and practitioners in the fields.

Deconstructing “Personal Privacy” in an Age of Social Media: Information Control and Reputation Management Dimensions

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ABSTRACT

As more information about the private lives of everyday citizens is recorded, processed, and disseminated, the very notion of “privacy” is being questioned in social and political discourse. Many individuals willingly share intimate details through social media (such as Facebook) and the political affiliations and economic interactions of many individuals are easily determined online. The strong rhetorical and moralistic angles toward privacy that are often adopted in political and literary treatments of these issues (such as the “Big Brother” theme) often mask rather than reveal potential solutions.

This presentation begins by outlining a brief history of the notion of privacy from the perspective of the United States. Some comparative perspectives from Europe and the United Kingdom are then introduced. The presentation then reexamines privacy with an information systems approach, emphasizing aspects of information control and reputation management that are drawn from the business information systems literature. The presentation explores in depth several approaches toward reconstructing personal privacy on stronger and more practical underpinnings. The presentation concludes with the examination of a scenario in which individuals begin to tire of the constant social exposure linked with social media and form a “backlash” against those who wish to invade their private lives. Businesses should prepare for the possibility that the treasure trove of personal information delivered by Facebook, Twitter, and other social media vehicles may not be as readily available at some point.

Demographic Influence on Internet Banking Adoption in a Major Developing African Country

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ABSTRACT

This study provides an African perspective to the global research and literature on retail customer adoption of Internet banking. It is an empirically examination of the influence of seven demographic variables – age, gender, level of education, marital status, employment status, income level, and area of residence – on retail banking customers' attitudes toward Internet banking (IB) adoption in a major developing African country – Nigeria. A sample of 500 customers was surveyed in Abuja, Lagos and Enugu cities, using web-based, email and paper versions of the same questionnaire.

ANOVA and multiple regression analyses were used in testing the association of the variables with the customers' attitude and intention toward IB adoption. Although the seven variables were correlated with attitude and intention, only gender, level of education, and employment status showed significant ability to influence the Nigerian banking customer's attitude and intention toward IB adoption. The findings therefore indicate that Nigerian banking customers' overall slow rate of IB adoption is not entirely attributable to the influence of their demographic profiles.

However, the study revealed that bank marketers in Nigeria need to redefine their market segmentation and targeting. Well-educated individuals and professionals in high employment positions should be their primary target for Internet banking rather than the uneducated "money-bags" they presently pursue.

Economic Impact of BP (British Petroleum) 2010 Gulf Oil Spill on Regional Small Business

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ABSTRACT

Purpose of this study is to assess the economic impact of BP (British Petroleum), 2010 Gulf oil spill on regional small business. Significant portion of media reporting and academic research on the oil spill has focused on big businesses or on macro level. Very little has been done to understand how local communities, small business or regional tourist hubs have been impacted due to the oil spill. By means of survey analysis we hope to fill this gap. Rest of the paper and results are to follow.

Enhancing Consumer Trust and Loyalty With the Sound of Music

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ABSTRACT

A review of research articles suggests that consumer trust and loyalty can be earned when organizations sponsor causes that are important to the consumer. Particularly patrons of the arts are delighted when the brands they buy support their passion. Business support and advocacy can benefit both the brand and an arts organization. Following a review of related research findings the presentation will suggest a marketing strategy for a local community concert association to attract sponsors who serve a similar niche market.

Exploring Virtual Machine Technology

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ABSTRACT

Virtual machine (VM) usage is increasing in all areas of computing. While originally developed for mainframes, VMs can now be used on personal computers so that multiple disparate operating systems can run simultaneously. Moreover, by virtualizing servers, enterprise organizations are saving significant expense by more effectively using existing hardware.

This presentation intends to present an overview of virtual machine technology for the neophyte audience. In addition to covering basic concepts, a brief demonstration is included.

Fractal Vertical Polarization: Definition and Nomological Elaboration of a Complexity-Based Theory of Organizational Power and Dissonance

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ABSTRACT

This paper lays out the complete model of fractal vertical polarization (FVP), as it currently exists in conceptual form, a theory constructed entirely within the framework of the paradigm of self-organizing complexity. It includes both external and internal nomological models to facilitate scale development and empirical testing. The fact of FVP's foundation in the paradigm of systems, complexity, and chaos theory presents similar empirical challenges to those encountered in the development of the constructs of LMX (Graen & Cashman, 1975) and TMX (Seers, 1989), which similarly emerge from the autopoietic paradigm. Accordingly, the present study summarizes the contributing paradigmatic vernaculars, relevant theories and rationales, and prior conceptual discussion on this topic fielded by the authors before learned audiences since 2008, with the goal of introducing FVP as a theory of organizational dissonance in its own right.

How to do Academic Research in Business: Advice from Stellar Scholars in the POM Field

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ABSTRACT

To more fully understand any strategy at all of how to be a successful researcher of business, this paper conducted a Delphi study to gain experts' agreement on six general research methodological and philosophical questions. Experts were consulted in two ways: to obtain their personal judgments related to the six questions and, after summarization and classification of these judgments, rank orders of summary categories related to the six questions. The resulting consensus allowed for the identification of six overarching principles guiding the research efforts of emerging scholars in the business administration field.

Impacts of the U.S. Financial Crisis on Financial Markets in Asia: Empirical Study

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ABSTRACT

This study is to examine the impacts of the U.S. financial crisis (2008) on Asian equity markets in the framework of the GARCH model. This study uses daily returns of 10 (ASEAN, non-ASEAN) stock market indexes during May 2005-April 2010. Some notable findings are: 1) the U.S. market became less dominant in Asian markets; 2) the U.S. market became less integrated with Asian markets during the U.S. crisis; 3) the speed of adjustment slightly increased in most Asian markets; 4) there were observed strong spillover effects from the U.S. to Asian markets for the whole period; 5) there still exist much diversification benefits to be exploited in Asian markets; and 6) the U.S. crisis had no significant impacts on Asian markets but strong volatility spillovers suggest some negative impacts (or disturbance) on Asian markets.

In Your Business: Entrepreneurship

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ABSTRACT

In Your Business, a television show produced by the Indiana University East Center for Entrepreneurship, takes an in-depth look into various businesses and interviews the entrepreneurs who have started these businesses. The businesses presented have ranged from chiropractic services to candle production. The show provides the audience with the opportunity to learn not only about these businesses; but also, of the challenges and accomplishments of the entrepreneurs. In Your Business has provided many educational opportunities inside and outside of the classroom. The show has produced over 100 episodes since its beginning five years ago. This paper presents how the businesses and entrepreneurs featured have changed since appearing on In Your Business. Several of show's guests were surveyed regarding how their businesses have changed in recent years. The paper reflects upon the survey responses. The following are the survey questions:

- 1) Has the business ownership changed? If yes, why?
- 2) Has the business location changed?
- 3) Has the number of employees changed?
- 4) Have the product offerings changed?
- 5) What has changed in the ways the company conducts business?
- 6) Has there been an adjustment in the number of hours you work per week?
- 7) What types of assistance did the business explore and receive during its startup?
- 8) What types of challenges has the business encountered especially during the past few years given the economy?
- 9) What critical advice would you give to someone starting a business?

Individuals' Concerns about Quality and Security of Data and Individuals' Demand for Organizational Transparency about Uses of Data

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ABSTRACT

Individual customers allow organizations to collect, store and use data about them in order to participate in exchanges that bind individuals and organizations in relationships of mutual dependency. Individuals expect and demand that organizations be transparent about what they do with data about customers. Using theoretical literature on individuals' concerns about organizational data management practices, the author theoretically builds and empirically tests two hypotheses that individuals' concerns about quality and security of data are positively related to individuals' demand for organizational transparency in customer data management.

Institutions and Momentum

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ABSTRACT

Momentum has been an intriguing phenomenon that has attracted much attention from both industry and academia. Whether institutional investors drive momentum is explored in this paper. The results show that institution's holdings are not related to momentum in 21 countries around the world. This finding is robust to an alternative measure of institution's holdings and sub-period analysis.

Integration of the Middle East and North African Stock Markets with Global Stock Markets

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ABSTRACT

This study determines the global integration of ten Middle Eastern and North African (MENA) equity markets with global markets of France, Germany, UK and the US. VAR analysis is used on monthly data between September 2005 and February 2011, to determine whether there is dependency of MENA equity market returns on the returns of the global equity markets. It is found that most MENA markets are impacted by global markets. This interdependence suggests financial integration of financial markets of MENA region with global financial markets amid increasing globalization, deregulation and advances in information technology.

Mandatory Employment Arbitration: Perceptions of Employees

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ABSTRACT

Mandatory arbitration has been a crucial part of employment law for many years. Employers utilizing arbitration clauses in employment documents have been upheld by the federal judicial system when the employees' right to seek relief in the courts was denied. Employees are forced to sign these arbitration agreements without any representation of their interests. Employees view this as a binding agreement imposed by the stronger party on the weaker party in an economic relationship. Little, if anything, is done to ensure that employees fully understand what they are signing. Survey results of 204 college students indicate only eight percent felt their claims in a dispute would be handled equally under arbitration as compared to a judge and jury. Fifty-five percent prefer to work for a company that does not require arbitration and 28% would not seek a long-term employment relationship with such a company. Eighty-two percent felt forced to give up valuable legal rights in arbitration while thirty-six percent erroneously believed litigation was still an option.

Positioned for Success: Managing Cross Cultural Business Communication for Entrepreneurs

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ABSTRACT

Much of the growth in the international business sector in the last decade has been largely fueled by entrepreneurship. Conversely, the failure rate of new start-up entrepreneurial firms is more than twice, the national average for other public and private sector businesses. Current research indicates that one of the causal factors in the failures of entrepreneurial firms is poor cross cultural business communication. Because of the advances in technology, we live and work in an increasingly “borderless” society. Organizations worldwide are growing more similar; however, the behaviors of people within the organizations retain cultural uniqueness. The cultural diversity that can enrich organizations can also challenge the organizations to maintain effective cross-cultural business communications. Effective business communications is critical to business acquisition, contract negotiation, crisis management, human resource management, as well as the perpetuation of the organization’s corporate culture. This article examines how the execution of business communication strategy for entrepreneurial firms can be a determinant of business success. This article develops a framework for strategic intercultural business communications for entrepreneurial firms.

Recent Developments in the Green's Function Method for Problems of Financial Mathematics

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ABSTRACT

A variety of finite difference method-based numerical schemes has been developed and implemented in nowadays for treatment of terminal-boundary value problems posed for the Black-Scholes equation in financial mathematics. A few years ago, while looking for an alternative approach to such problems, we brought forward the Green's function method. To make this approach really workable, some computer-friendly representations of needed Green's functions are required. A few such representations of these functions have earlier been constructed and reported in our recent publications. There is, unfortunately, a limited number of problem settings in the field, for which already available representations of Green's functions for Black-Scholes equation are compact enough and suitable for immediate computer implementation. This situation motivates our further efforts in the area of constructing new Green's functions.

Strategies in Hiring and Development Processes in Small and Large Companies

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ABSTRACT

A company's workforce is the number one key to success regardless of the size of the organization. It's a cliché, but it's a truth: People are the one asset a company absolutely and categorically can't do without (Goldfield, 2009). In small businesses and large businesses alike, the process of establishing an effective workforce begins with the hiring process. There is no generally accepted "best" way to recruit prospective employees. However, research suggests that the type and nature of information used in recruiting has a direct affect on who will apply and accept a particular position (Bretz, Judge 1994). Although many of the tools used for the hiring and development of employees are utilized by both small and large businesses, there are significant differences that exist between the two. In addition, employee development is crucial to the success of any business (Weber, 2009). The process of enhancing the effectiveness of an organization and the well-being of its members through planned interventions; a set of systematic and planned activities designed by an organization to provide its members with the necessary skills to meet current and future job demands; coaching and training; succession planning; and other aspects of leadership and skills development (Managing Human Resources in Small Organizations, 2010). The critical question is how recruitment, training and development can most efficiently be done in order for firms to produce a profit. The purpose of this research will be to identify and elaborate on the following three notable differences in the hiring and development processes utilized by small and large businesses:

Fewer resources available for smaller businesses in recruitment and developmental programs as opposed to larger businesses.

Larger applicant pools for large businesses in contrast to that available to smaller businesses.

Limited advancement opportunities available in smaller businesses compared to those of larger businesses.

These three differences significantly impact the organizational structure of both small and large businesses alike and can make the difference between a positive or a negative bottom-line.

Studies on the International Diversification

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ABSTRACT

This study is to examine benefits of international diversification for 10 financial markets during June 2005-April 2010. Using the Lambda, this study measures the benefits more directly. Empirical results show that despite international integrations, the benefits of international diversification measured in USD persist and that the diversification benefit could be bigger during the crisis because financial markets became less integrated. Thus, it makes sense for investors to more diversify their investments in Asian markets. The result is also consistent with the hypothesis that developed financial markets are more integrated that the US crisis had no significant influence on developing markets.

The Debt Financing Choice of U.S. Firms

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ABSTRACT

This paper examines the determinants of U.S. firms' debt financing choice during the period 1984 to 2004. The sample consists of SDC data on public debt offerings, private placements, and syndicated bank loan agreements for the stated period. Using binary logistic regressions, I find that the market-to-book ratio, the size, the tangibility, the pre-issue leverage level, the profitability, and the credit rating of the borrower all play an important role in firms' debt financing choice. While investment grade rating, firm size, tangibility, and profitability tend to favor public debt financing, market-to-book ratio tends to favor syndicated bank loan financing. Firms that do not have a credit rating also tend to favor syndicated bank loan financing.

The Finances of State Pension Plans

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ABSTRACT

This paper examines the public pension crisis currently facing the United States. State agencies have made pension promises to employees that they are unable to keep because the pension plans were misconceived offering unreasonably rich pension benefits to employees, and the state agencies failure to adequately fund those benefits. Most state agencies offer their employees a choice between defined benefit (DB) and defined contribution (DC) plans. Most employees choose the defined benefit plans because they offer the employee richer pension benefits. Defined benefit plans are much more expensive for state agencies. The paper contains a detailed examination of the finances of the State of South Carolina Retirement System.

The Impact of Monetary Policy on Portfolio Returns

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ABSTRACT

We examine the performance of the Fama-French three-factor model, and add a momentum factor (UMD), while allowing monetary conditions to influence the relationship. Employing the Fed funds rate as well as the Federal Reserve discount rate as our monetary policy variables, we find that HML, SMB, and UMD have significantly differing impacts on portfolio returns in restrictive versus expansive monetary policy periods. More specifically, we find that, in restrictive periods, while the SMB factor's impact on portfolio returns gets larger, the impact of the HML factor gets smaller. We also find that, in restrictive periods, the UMD factor's impact on portfolio returns is negative.

The Impact of Organizational Context on Turnover and Job Satisfaction: A Multi-Analysis Study of Bank Employees

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ABSTRACT

With the recent turmoil of the financial industry, banks have more challenges today than ever. Some of these challenges, such as government involvement and restriction, are out of the control of financial organizations. One problem that may be predicted and controlled by institutional leaders, however, involves the satisfaction and retention of their own employees. Because research indicates that organizational culture and climate affect employee career decisions (Van Vianen, 2000; Young & Hurlich, 2007), the purpose of this research is to specifically identify the cultural elements that have the strongest impact on job satisfaction and intentions to leave. As organizational climate is often examined in conjunction with organizational culture, we will also identify those characteristics of climate that influence job satisfaction and intentions to leave. Further analysis explores the relationships with leadership style and our dependent variables. We collected data from a medium-sized regional bank located in the Southeastern section of the United States. Results of our analysis indicate that employee welfare was the most important variable in determining both job satisfaction and intent to leave.

The Long Economic Cycle of 55 Years: Origin, Operation, and Relationship to Climate Change and War

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ABSTRACT

Although this is commonly referred to as the Kondratiev Wave and 54 years is the cycle length in modern times and for the British Wheat Price Cycle from 1240-1940 AD. But the 55 year cycle is the robust result of a La Place transform of (AD 553-1973) years of Greenland ice core annual temperatures by Klyashtorin.

The operation of the cycle is to retard economic growth when warming and enhance economic growth when cooling. The bottom of the economic cycle is in the fifteenth year of the twenty seven warming years. The peak economy is in the 12th year of twenty seven years of cooling. The last two bottoms were 1928 and 1982. The last three tops were 1898, 1952, and 2006. There are at least three ways to show the hot nation and wilted economy connection.

How the wars are connected. There are two classes of wars, 1) the biggest of each 54 year cycle as measured by deaths, and 2) the second biggest. The medium war precedes the large war by 18 years in America and 15 years in Europe. The medium war occurs the same year as the long term top of the economy. The large war occurs at the end of the world wide growth cycle, about three years past the average growth point on the way down. Since most large wars are about number one economy against number two economy, they tend to occur after the growth half cycle has maximized the wealth and the differences among nations. Then the enemy serves the purpose of distracting from the recent economic slowing down, which is at a transitional downward maximum in the seven years before the war. The formula seems almost inevitable, but 1862 in Europe and 1970 in America were notable exceptions to avoid the war of sometime around 2025.

The Organizational Relationship between Compliance and Information Security

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ABSTRACT

Organizations continually experience losses, financial and otherwise, due to non-complaint behaviour (Stanton et al., 2005). Executing leadership in agreement with IT security policy and compliance is emerging as a challenge as manager must balance the task of motivating employees to compliance without mandating it counter-productive punishment for non-compliant behaviour (D'Arcy et al., 2009). Information systems security is an essential feature in most organizations today and compliance is one method to gain visibility to processes and controls that ensure digital security, and the organizational aspect of it is explicit in the Information Security Plan (ISP). The purpose of this paper is to investigate employees' and managers' perceptions and beliefs about compliance towards ISP. The study identifies a set of constructs based on workplace culture, personal attitudes and actors involved. 15 variables are used to build the constructs. The study utilise a questionnaire for an empirical investigation of a set of 7 hypothesis, and present as conclusions the confirmation of those hypothesis along with other evidences that could be appreciated.

The Path of Fair Value Accounting in U.S. GAAP

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ABSTRACT

This article centers on the change of course in U.S. GAAP from an almost exclusive use of the historical cost basis, to a return of the use of the fair value concept in current accounting standards. This is especially true for financial reporting related to leases, pension plans, investments in debt and equity securities, derivatives, and employee stock ownership (ESOP) plans. This path begins much further back than most current accountant would expect.

Prior to the Great Depression, U.S. companies commonly revalued assets (upward) using various, and often arbitrary, bases. As a result of the influence of one initial SEC Commissioner, Robert E. Healy, the SEC consistently rejected any attempts to allow the use of fair value, replacement cost, or current cost accounting in the financial statements from its founding (SEC 2008). A lone exception to this rule related specifically to inventory assets valuation. As noted in Accounting Research Bulletin (ARB) No. 43, Chapter 4, Statement 5, a company must depart from the "cost basis" when the value, or utility, of the goods is less than their cost regardless of the cause (obsolescence, price level change, etc.) of the reduction in value. In this case, a company reports the inventory at its market value; this is the "lower of cost or market" rule still in use today (CAP 1953).

With the retirement of SEC chief accountant Andrew Barr in 1972, it marked the end of an era; he was the last chief accountant that had joined the SEC in the 1930s. His replacement, John (Sandy) Burton, had no memories of the upward valuation of assets and the effects that ensued in the late 1920s. This personnel change, coupled with high domestic inflation in the 1970s led to the SEC's issuance of Accounting Series Release (ASR) 190 in 1976. ASR 190 called for the largest US companies to provide footnote disclosure of replacement cost information for COGS, inventory balances, productive capacity and depreciation (Zeff 2007). This pronounced change in financial reporting requirements was to be a pivotal point in U.S. GAAP reporting.

Burton's presence at the SEC would begin an evolutionary shift at FASB away from a past of strict adherence to the historical cost concept. One of FASB's first steps involved the issuance of SFAS No. 13 which included a provision requiring that a capital lease be recorded at the lower of the present value of the minimum lease payments or the fair value of the asset as of the lease date (SFAS 1975). The path of GAAP since that time has been in one direction, with no foreseeable sign of reversal.

The Prospect for Azerbaijan to Strengthen Its Market Economy: A Case for Strengthening Azerbaijan's Non-Oil Sectors

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ABSTRACT

The Republic of Azerbaijan has a strong oil sector economy but weak agricultural and manufacturing sectors. As a result, Azerbaijan imports a large volume of its agricultural and manufactured goods. This country can also develop its agricultural and manufacturing sectors for domestic consumption and exportation, thus diversifying its economy. Through this development Azerbaijan can strengthen its economy, as that has long term implications for growth, stability, democracy and partnership beyond its neighboring countries. As a former United States Fulbright Scholar at Azerbaijan State Economic University at Baku, Azerbaijan, I propose to complete field research to assess the need and potential for growth and development of agricultural and manufacturing sectors for both domestic consumption and export. I realized that my goal of exploring this topic as a result of my experiences and Azerbaijan's transition toward democracy and market economy completely coincides.

The Timing of Private Placements and Capital Structure

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ABSTRACT

This paper examines the impact of interest rates on the size and the maturity structure of private placements. I find that the recent changes in the level of interest rates have a significant impact on both the size and the maturity structure of the loan. Firms tend to borrow in larger amounts and at longer maturities when the rates are low compared to the rates in the recent period. I also find that there is a significant difference between the leverage ratios of firms that borrow when the rates are relatively low and the leverage ratios of other firms in the long-run (i.e. 2 to 5 years).

Universally Different: The Uniform CPA Examination

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ABSTRACT

The objective of this paper is to examine state, district and territorial boards of accountancy educational requirements to sit for the Uniform Certified Public Accounting (CPA) Exam and to compare these existing educational requirements to those presented in the "Uniform Accountancy Act Model Rules" as approved by NASBA Board of Directors on April 24, 2009. Educational requirements - general education, accounting, and business related courses at both the bachelor and graduate level - were obtained by the authors from state, district, and territorial web sites as of April 11, 2011 in order to examine requirements by the various accountancy boards.

Vested Interests: How American and Chinese Venture Capitalists View Essential Management Skills

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ABSTRACT

This paper used semi-structured interviews with eleven highly successful venture capitalists from both the United States and China to examine perceptions of the essential nature of management skills for successful technology-based small-to-medium sized venture exits. Findings suggest American VCs appear to maintain a more global management perspective, whereas Chinese VCs appear to maintain a perspective that is more China-centric, or market specific, in nature. This divergence in perceptions of essential managerial skills offers an opportunity for the convergence of understanding of universal best practices. Implications for theory and research are discussed. Such an understanding may provide critical implications for successful exits from cross border ventures.

Virginia Center for Behavioral Rehabilitation (VCBR): A Question of Ethics

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ABSTRACT

The Virginia Center for Behavioral Rehabilitation (VCBR) is a treatment center for sexually violent predators (<http://www.vcbr.dmhmrzas.virginia.gov/>, 2011). The main goal of the VCBR is to treat civilly committed violent sexual predators, to rehabilitate their criminal thinking, and to prepare them for released back into society. In 2003, this institute was originally built in Petersburg, Virginia, and is now relocated to Burkeville, Virginia. In this facility, residents are expected to follow rules and expectations, ranging from keeping good hygiene, cleaning their personal rooms and common areas, being civil to one another, obeying rules, and being respectful towards staff. Residents must attend group meetings regularly, which will help them understand their victimology and their triggers to prevent them from reoffending, identify any substance abuse or anger management problems, and to help them get ready to be integrated back into society. In addition, they can take optional classes such as acquiring their GED, driving license, and many other areas of study. Other extra activities could include a work program, gym time, library time, recreation time, and religious studies, as well as different sports tournaments.

The VCBR is a mid-size facility, with the capacity of housing 300 single-bunked or 600 double-bunked residents. It is set up with four pods. Initially, the four pods were set up based on the level of misbehaviors; however, the progressive housing levels were since removed to eliminate the differentiation in behavior levels. Each pod, with the exception of Pod 4, contains 25 resident rooms. At the current time, not all rooms are occupied, and residents change rooms and pods when necessary. There are a few pods that have special purposes, for instance, Pods 1D, 4A, and 4B. Pod 1D is used for residents who have major behavior problems, such as getting into fights or engaging in sexual activities and must remain there for a time period determined by their treatment team. Before troubled residents are being sent to Pod 1D, they usually go to Pod 4A immediately after they have engaged in the aforementioned activities for a couple days until they can be evaluated by their treatment team. Pod 4B is used as a medical wing and houses residents who are sick, have serious medical conditions, or under observation. Currently, VCBR is set up to house 300 residents, but it is under consideration to be converted into double-bunked rooms to handle another 300 residents in the facility.

The purpose of this paper is to investigate the ethical dilemma created by this program, and to determine the impacts of such program on the various stakeholders involved in this situation.

What I Did on My Summer Vacation: Creation of a Small Beowulf Computing Cluster

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ABSTRACT

The pervasive availability of large, complex data sets has created a demand for powerful, fast computing systems. But the cost for such systems remains high, usually out of the reach of smaller organizations and institutions. At the same time, computers rapidly become outdated and are replaced with newer, faster models and disposal of these outdated computers has become a problem. Fortunately, the two problems present a unique opportunity to resolve each other's difficulties. A pseudo-supercomputer can be developed by cooperative linking of multiple small computers in a computing network called a Beowulf cluster.

Under a research grant provided by Cumberland University, this author undertook the creation of a small Beowulf cluster. While on the surface the project seemed straightforward, numerous challenges arose. The process of setting up a network and making it operational will be discussed.

What's my Filing Status?

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ABSTRACT

The federal tax law provides for five different filing statuses for individual taxpayers. A significant factor in choosing a filing status is the taxpayer's marital status. This article examines the history of the filing status and current areas of concern. Areas of concern include the marriage penalty and the definition of marriage. The author makes an argument for simplifying the number of filing statuses available to individual taxpayers.

An Ethical Perspective of Internal Controls in a Technological World

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Paul Santilli

Siena College

ABSTRACT

Organizations today depend upon technology to be efficient and effective in carrying forward their mission. Passwords are the first form of defense. However, studies show that individuals do not attempt to have the strongest passwords. Hackers can gain access to a system by busting someone's password. Through an organization's system hackers can only impact the specific organization by they have unlimited access to the internet. Thusly there is a moral obligation to society of all password developers to have strong passwords. Accountants have an even stronger mandate to be leaders within organizations concerning educating all organizational members about the effective internal controls and assure that internal controls when implemented are enforced. An analysis based upon virtue ethics is presented as an aid to accountants and organizational leaders in establishing cultures where individuals are properly sensitive to the importance of privacy and the need to safeguard passwords.

Business Security and Continuity of Operations Planning: The New Strategic Imperative

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ABSTRACT

This paper is intended to serve as an introduction to the topic of business continuity planning and its importance in the modern global economy. Definitions of continuity planning, justification for including it in a strategic plan, and possible benefits from having a plan in place are all addressed. As the business world becomes increasingly vulnerable to disruptions through natural disaster or civil unrest the continuity planning process is increasingly important.

Civilization in the Balance: A Comparative Validation of Hofstede and GLOBE Cultural Dimensions Against the Toynbee-Huntington Civilization Model

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ABSTRACT

Cultural dimensions are an efficient source of important information for preparing expatriate training, facilitating intercultural work teams, managing foreign workforces, planning marketing campaigns in foreign environments, and understanding the nuances of leadership and motivation in foreign managerial settings. However, published cultural dimensions have yet to include many countries and regions, while questions about the validity of current measures continue to hamper confident application. Among the hottest sources of contention is that between Hofstede's model and the GLOBE project. Meanwhile, Toynbee's useful civilization theory has yet to contribute to the debate. Accordingly, the present study seeks to make a unique contribution to the discussion, by conducting a comparative validation of both cultural models against the Toynbee-Huntington civilization model. The analysis finds both models valid predictors of the expected civilizational boundaries, but Hofstede's model shows stronger validity and more clearly distinguishes among civilizational groupings. Meanwhile, a selective subset of the GLOBE model attains a high level of validity within these parameters, which affirms Hofstede's contention that cultural dimensions are naturally few in number. The GLOBE project thus stands to offer important new information to the evolving science of cross-cultural analysis. This paper concludes with recommendations for future research.

Culture, Leadership and Commitment and Their Impact on Organizational Outcomes

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ABSTRACT

The purpose of this research was to understand the relationship between leadership, commitment and culture and their impact on organizational outcomes. A conceptual model was identified and used as the foundation for building hypotheses. In this quantitative study, a survey of leaders and employees in a high-technology organization was conducted. Questionnaires were utilized to collect data to address four research questions. Structural Equation Modeling was used to analyze the data gathered. A path diagram was developed for this study using AMOS, a statistical package for performing Structural Equation Modeling.

The results show that commitment does have an affect on culture, leadership does affect commitment, and commitment does affect leadership. The effects were both positive and significant implying that the leader has the ability to influence the commitment of the employees and that the commitment level of the employees affects the culture of the organization. However, leadership was found to have no significant impact on culture which was unexpected. It was believed that leadership styles could have a significant effect on establishing the culture of an organization because of their perceived interconnection.

While these concepts have long been studied and supported in popular management literature, a key contribution of this study is the notion that they are inter-related and that they may work synergistically in their effect upon organizational performance in high-technology organizations. This research adds to the body of knowledge in practical application of the relationships between organizational culture, management leadership style and individual commitment in high-technology based organizations.

Do Shareholders Benefit from Sound Corporate Citizenship? An Empirical Investigation of the Best Corporate Citizens

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Chris Brockman

University of Tennessee at Chattanooga

ABSTRACT

There has been a rather eclectic mix of articles published on the topic of socially responsible investing. Research has focused on screening techniques, risk-adjusted return comparisons, and on the externalities gained by investing in socially-conscious firms. In this paper, we do not get involved in the controversy of defining socially responsible investing. Instead, we focus on the risk and return attributes of firms that have been identified as model corporate citizens. We investigate firms that were categorized as the Best Corporate Citizens for five consecutive years by Business Ethics magazine. We compare these firms to others of similar size and industry and reach some interesting conclusions. We find that the Best Corporate Citizen firms have a higher total return, lower risk, less extreme downside risk, and lower price-earnings multiples than the peer group over the five year period, January 1, 2000 to December 31, 2004. We also find that the stock price distributions of both sets of data do not conform to a normally distributed market. We test both the Best Corporate Citizens set and the peer group set for evidence of kurtosis and skewness. Some recent research has reported that individuals under-diversify their portfolios and that idiosyncratic risk is becoming a larger component of total risk. Our tests indicate that the Best Corporate Citizens exhibit significantly less risk, less extreme downside risk, and greater total return than the peer group while having a lower correlation with the market than similar index funds. We conclude that shareholders benefit from sound corporate citizenship.

Examining the FASB/IASB Exposure Draft on Lease Accounting: The Effects of Selected Lease Capitalization Techniques on Key Measures of Financial Performance

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ABSTRACT

In their recently-issued joint exposure draft, the FASB and the IASB (IASB 2010) have proposed substantial changes to lease accounting, the most significant of which is the required capitalization of virtually all lease agreements. This paper examines the potential effects of this mandate by constructively capitalizing operating leases for representative companies from each of five industries. The results of selected capitalization techniques (as suggested in the literature, textbooks, and practice) are used to estimate the effect of capitalization on each company's key performance measures (e.g., return on assets (ROA), return on equity (ROE), long-term debt-to-equity ratio (LTD/E ratio), and the total debt-to-equity ratio (D/E ratio)). The degree of similarity among capitalization techniques is also examined, specifically between those methods that use entity-specific parameters and those methods that employ generalized assumptions within their calculations.

Grounded Theory: Its Use in Recruitment and Retention

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ABSTRACT

Understanding the methodology of grounded theory can assist researchers in expanding the knowledge and application of the human resource management practices of recruitment and retention beyond the bounds of traditional theories and methodologies. This paper encompasses research in which grounded theory, when applied to workforce management, provides insight into the challenges of recruiting and retaining healthcare professionals, specifically those in rural areas faced with obstacles not experienced in most urban settings. Through interviewing healthcare professionals, analyzing the collected data using grounded theory, and interpreting the results, organizations can gain a better understanding of the needs, wants, and demands of employees in the healthcare industry. Conclusions address the use and role of grounded theory in better understanding and managing employees.

Knowledge Management has Failed to Create Value in Corporate America: The Main Reason

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ABSTRACT

Knowledge Management's success depends on individual who are willing to share their knowledge. Knowledge Management initiatives in Fortune 500 companies is steadily diminishing. Organizations built elaborate Knowledge Management structures that get hardly used. The main reason is the chasm between employers and employees stemming from the lack of trust between them. When the trust is not there, employees do not have a sense of belonging, self actualization, self fulfillment. Under these conditions the last thing in the employees' mind is to invest in knowledge sharing.

Even when participating in Knowledge Management becomes a condition for employment, employees choose to make trivial contributions. After all, Knowledge Management is an oxymoron: Nobody can manage someone else's knowledge in a pure deterministic way.

Management's Effective and Ineffective Use of Consumer Reporting Websites

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ABSTRACT

In the past, unhappy customers who experienced an unsatisfactory consumer experience had a limited number of ways of expressing dissatisfaction and attempting to correct the problem. The options ranged from simply sharing the experience with family and friends to possibly filing suit in small claims court. Other options available included complaining to the store's management and filing a claim with the local Better Business Bureau. In the Internet Age, dissatisfied consumers now have access to electronic devices and tools capable of instantly sharing the experience with thousands of people around the world.

This paper reviews the operation of online consumer reporting websites. These sources are designed primarily for the purpose of allowing customers to spread their experiences—favorable or unfavorable—quickly and easily with other interested consumers considering whether to use the products or services of that business. The paper uses examples of specific consumer complaints posted on the Yelp site. According to its website, "Yelp is the fun and easy way to find and talk about great (and not so great) local businesses ("yelp," n.d.). These postings illustrate how online consumer reporting sources have been used effectively by consumers reporting unfortunate incidents and businesses concerned and perceptive enough to monitor and respond to those incidents. Also covered are the consequences of businesses that ignore their negative reviews or choose to respond in ill-advised methods.

Managerial Turnover and Fund Performance

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ABSTRACT

This paper empirically investigates the managerial turnover of mutual fund managers by using a sample of growth mutual funds. Particularly, a hazard model with time-dependent variables is proposed to investigate the instantaneous risk of an open-end mutual fund manager being replaced due to poor performance (hazard rate). I show that a manager's hazard rate decreases with fund performance. But no evidence shows that the rate is associated with the market-related risk measure, Beta. It also seems that the fund size negatively affects a manager's hazard rate.

Managing Technology in the 21ST Century

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ABSTRACT

American business managers of technology face challenges from technology and a globally competitive market. How managers utilize technology could affect the success of the organization. The factors affecting technology management in the twenty-first century, are an internationally diverse workforce, a global market, rapid technological development and an high pressure management environment. Unique business skills, such as flexibility, vision and a keen sense of business, are examined as requirements for twenty-first century technology managers.

Various opinions have been published regarding the phases of new technology market acceptance, called the Technology Adoption Life Cycle. Scholars believe that technology management in the new century is based on the use of innovation to further the competitive advantage of the organization in the growing global market. It is essential for educators to convey the technology challenges for prospective managers to higher education students.

Momentum Profitability: The Pre-CRSP Evidence

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ABSTRACT

There is tremendous interest and research on the existence and sources of momentum profitability. This paper is the first to examine momentum strategy in the pre-CRSP era. The results show that momentum is profitable during the period of 1815-1925. Moreover, the profits are negative in January and positive in non-January months.

Occupational Commitment: A Literature Review

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ABSTRACT

Employee engagement, high performance work groups, and boundary-less careers (Arthur & Rousseau, 1996) highlight the need for theory review and development of employee commitments. As corporations are no longer viewed as lifetime employers, individuals must consider where to place their commitments. One area of growing interest is occupational commitment. Occupational commitment is the commitment that an individual has towards his/her occupation. This paper offers a review of occupational commitment, highlighting the origins of occupational commitment, occupational commitment measurement development, and comparison of similar constructs. Future research ideas are offered for this rich field of study.

Patterns of Cognitive and Emotional Maturity Relevant to Management

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ABSTRACT

The importance of maturity to competent decision making has been emphasized by writers and researchers from a wide variety and range of perspectives. These perspectives have been limited or constrained by the area of expertise or emphasis of researchers and the ways they conceive of and measure maturity. In an effort to overcome some of these limitations, views from psychology, psychotherapy, social psychology, sociology, political science, philosophy, anthropology, medicine, religion, economics and writings on organizations were explored. Attempting to develop a more coherent and integrated perspective on the concept of maturity these literatures were compared for logical consistency and from there a unified view was developed. During this process, C. G. Jung's work emerged as a central and coherent thread from which the other perspectives have been derived or have benefited. Strains between the structural patterns found within individuals, groups, cultures and organizations and their impacts upon the functional maturity of individuals making decisions are touched upon briefly and left for more complete examination in future writings.

Proliferation of Social Responsibility Definitions: An Analysis of Academic and Corporate Terminology and a Model for Convergence

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ABSTRACT

The recognition of the concept of social responsibility in both academia and industry makes it a pertinent topic area for research by accounting and business scholars. This paper analyzes the usage of the term “social responsibility” in both academia and industry. The analysis is current and timely, as the paper reports on the usage of the term in academic journals in 2009 and by Fortune’s 100 Best Companies to Work For in 2009.

Using the definitions used in academia and synonymous concepts in industry, an initial item pool of 124 items is generated. Using an expert panel, these 124 items are reduced to 24 items. The 24 items are put in a rudimentary scale to check the understanding and usage of the concept of social responsibility in practicing CPAs. Based on the responses of the CPAs, the psychometric properties of the scale are tested (Cronbach’s Alpha, scale analysis, item analysis). Finally, a conceptual model of the underlying dimensions of social responsibility is presented.

Roles of Community Satisfaction and Community Attachment in the Out-migration of Rural Residents

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Cooper Johnson

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Sam Faught

University of Tennessee at Martin

ABSTRACT

This paper proposes a study to determine the impact residents' emotional feelings towards their communities have on their decisions to move from rural areas. Past research is discussed as it relates to the factors of careers, education, and earnings in the decision making process. Also presented are the dependent, independent, and moderating variables, research question, theory for explaining the occurrence, design of the study, suggestions for evaluation methods to analyze the data once collected, and projected applications of the findings. It is expected that with the implementation of this research, a better understanding of the decisions of rural residents to relocate out of these areas will be developed. This improved understanding can aid in the effort to maintain the populations in these areas and provide hope for building sustainable and effective recruiting strategies.

Socio-economic determinants of E-marketing adoption

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ABSTRACT

The research guides international marketers by identifying the variables involved that greatly increase the success of an international E-marketing entry. This research contributes to the existing literature by linking socio-economic variables including culture, human development, and corruption to E-marketing adoption through non-linear structural equation modeling. In addition, the research identifies the number of computer users as a moderating variable that influences the relationship between corruption and E-Marketing Adoption.

Survival Tips for Southeast Asian Emerging Market Field Researchers

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ABSTRACT

While multiple studies have identified how to protect informants, this paper addresses survival tips for field researchers themselves. We focus on simple but effective tips to protect the well-being of the researcher. Clearly, various geographic areas have different cultural nuances; this paper discusses survival tips in the context Southeast Asian emerging markets given that (1) the authors have extensive experience in these locations lending credibility to their suggestions and (2) there is at least some similarity among neighboring Southeast Asian nations (although we remain cognizant of the differences). Particular countries are mentioned when the discussion applies to only one or a few countries. Specifically, our “survival tips” deal with conceptualizations of time, avoiding sickness, dealing with corruption, mistakes in gift giving and recognition of an informant’s status, proper seating to avoid interpretations of arrogance, and working with translators.

Sustainability and Triple Bottom Line Reporting: What is it all about?

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ABSTRACT

Growing demands from stakeholders for more extensive information about the operations and financial standing of businesses is encouraging some companies to including information on sustainability. The recognition that there are finite resources to be utilized by today's businesses, as well as future generations, is a driving force behind incorporating additional reporting by companies on sustainability factors. This paper attempts to summarize the primary advantages and drawbacks of shifting from a strictly financial reporting philosophy to a sustainability philosophy.

Tax Deductions for Education Expenses

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ABSTRACT

Trade or business expenses are deductible if they are ordinary and necessary with respect to the business in which they were incurred. Treasury Regulations bring education expenses into this purview but only if they maintain or improve skills already acquired or allow a taxpayer to maintain his current position. Expenses which qualify a taxpayer for a new trade or business or which enable one to meet the minimum standards of a trade or business are considered personal and thus not deductible.

The Generalizability of Biographical Data as Predictors Across Selected Criteria

Louis Jourdan

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ABSTRACT

The purpose of this study was to determine if a statistical model developed to predict personal financial behavior (creditworthiness) could also predict employee behavior regularly studied in the fields of human resources and organizational behavior. Previous research on biodata has used a variety of criteria such as performance ratings, turnover, absenteeism, and creativity. Only two studies were identified which utilized a similar criterion, turnover, instead of tenure, with personal financial history as predictors. This research found that weighted biographical information measuring personal financial history was significantly correlated with employee tenure ($p < .0001$). The correlation between the statistical model and creditworthiness was .58, and the correlation between the statistical model and tenure was .48. Both validity coefficients compared favorably with average validity coefficients found in Hunter and Hunter's (1984) biodata meta-analyses and Reilly and Chao's review (1982). This is one of the first studies to successfully predict work-related behavior from personal financial behavior. This investigation confirms not only the robustness of biographical information, its generalized validity and transportability across situations, but also suggests its transportability across criteria. The study's weaknesses, strengths, and directions for new research were discussed.

The Unemployment Problem: Analysis of Determinants

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ABSTRACT

This paper intends to critically analyze the most important determinants or causes generating the unemployment problem. These causes are scientifically developed and confirmed by economists representing various schools of economic thought such as the Keynesian and the Chicago schools of political economy. The paper concludes that it is extremely difficult to single out a one cause determining the unemployment problem. The paper provides some important factors that policy makers have to employ in order to reduce the unemployment rate.

Twenty-Four Hour Suspension: Failure to Act Appropriately in The Performance of Duties

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Laura Lynn Kerner

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ABSTRACT

This case study examines whether or not management violated the Collective Bargaining Agreement (CBA) when they issued a twenty-four hour suspension to a Paramedic Fire Fighter for failure to act appropriately in the performance of duties. The case study confronts and examines the nebulous issue of what type or amount of evidence is required to convince an arbitrator that an employee's decision to resort to self-determination and disobey a management order is justified and in the best interest of the organization.

Use and Effectiveness of Business Plans

Louis Jourdan

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ABSTRACT

There is an increasing interest in the oral presentations and elevator pitches of entrepreneurs in order to obtain a meeting with investors or to obtain funding for ventures. Recent research has brought into question the necessity and validity of requiring entrepreneurs to write a detailed business plan. Therefore, a search of literature was made to identify research which examined the impact and influence of oral presentations on the investors' decisions. Eleven papers and articles were found which addressed some aspect of these presentations. A variety of subjective criteria such as passion, enthusiasm, credibility, and honesty were collected by a variety of methods such as live presentations, videos, and electronic devices were identified. Recommendations for future research were made. One recommendation was to develop a research framework which would be used to perform research on the investors' assessments of entrepreneurs' oral presentations, a framework which could be expanded to include more objective criteria and investor characteristics. As part of this framework, one would include type of investor and stage of screening process. Other recommendations included the development of reliable instruments to measure the subjective criteria and to design a taxonomy of these criteria.

21st Century Global Perspective for Culturally Relevant Curriculum

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ABSTRACT

The United States higher education system ranked as one of the most influential academic institutions in the world as it pertains to students accessing a quality education (Morse, 2008). As global societies continue to develop and emerge in various countries, corporations are requiring diverse talents in the workforce, higher education institutions are being challenged to re-evaluate their curriculum. The study will investigate implementing a skilled-based curriculum, educators' awareness of skills needed for the 21st century job market, educator's cultural intelligence, and educational leaders' responses to the challenges faced in implementing a curriculum that is culturally relevant. Researchers have posited that skills-based curriculum that are culturally relevant meet the needs of a culturally diverse student body that will populate a global economy (Schwieger, Gros, & Barberan, 2010). Study results from Peter D. Hart Research Associates Incorporated will illustrate to higher learning institutions that focusing on a skills-based curriculum will permit students to use those skills learned to function in a global society. Additionally, students will discern the importance of applying these skills to real-world applications. This research describes a culturally relevant curriculum as a platform for students to build on their acquired knowledge to compete globally and have the talents necessary to be successful in the corporate world.

**A Comparative Study of
International and American
Study Abroad Students’
Expectations and Experiences with Host Countries in
Selected Institutions of Higher Education**

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East Tennessee State University

Evelyn Domville Roach

East Tennessee State University

ABSTRACT

This was a comparative study of international and American study abroad students’ experiences and expectations with the host countries. The rationale for this study was to acquire a deeper understanding of different experiences of students who study abroad and to understand whether their expectations of the host country have an impact on their experiences. An opportunity sample of American study abroad and international students was selected from the United States student population and their expectations and experiences of the host country compared.

The study addressed 6 research questions, using a mixed-method approach. The principal instrument for the investigation was the Cross-Cultural Participant Questionnaire conducted online. Associated hypotheses with the research questions were analyzed using Independent sample t-tests and Paired samples t-tests at an alpha level of .05 and the results were described using descriptive statistics. The open-ended questions were analyzed according to established qualitative techniques. The survey was completed by 421 respondents comprised of 155 international students, 252 American study abroad students, and 14 unknown labeled as others.

The results of this study identified language fluency, building relationships with the host nationals, learning about a new culture, and personal change as significant expectations of the students. Overall, the students reported being satisfied with the services provided. International students were slightly more satisfied with access to support services than the American study abroad students. American study abroad students had experiences that closer matched their expectations of study abroad than was the case for international students.

A New Management Core Curriculum that Meets Student and Employer Needs

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Thomas Kolenko

Kennesaw State University

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ABSTRACT

The management faculty considered that the core curriculum for Management majors at Kennesaw State University, was not meeting the needs of our students and their future employers. Previous research had delivered what the new core curriculum should deliver. The new core curriculum framework will move the department from unconnected courses to a new set on courses that are linked to each other and build on each other. The new core has four new courses that are in sequence and offers the students a choice of one from four existing international courses for the global aspect.

Academic Stress in Accounting Students: Development & Validation of an Instrument

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ABSTRACT

The proposed study will develop and validate an instrument to measure academic stress in accounting students. Academic stressors will be categorized, and under each category, items related to the category will be listed and used for constructing questionnaire. All the categories will be examined to investigate the relationship between the stressors and the stress level. The sample will consist of 400+ accounting students.

Statistical analysis techniques like factor analysis and scree plots will be used to look at the dimensionality of the concept of academic stress. A scale will be developed and psychometrically tested. Validity and reliability will be tested. Expert panel input and pilot studies of our instrument show strong scale psychometric properties. The scale will be administered to accounting students in three different Midwestern universities. On administering the scale, we expect the results to indicate that there are significant differences in terms of gender, age, and country of origin.

An Adventure in Active Learning: Understanding Organizational Change through the Lens of Individual Change

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ABSTRACT

This article describes the management class, "Organizational Design and Change," which examines change from the perspective of the individual, group, and organization. The author highlights the role that active learning plays in this class in helping students to understand the relationship between personal and organizational change. A variety of active approaches are used including improvisation, music, reflective writing, role playing, and small group-based problem solving among others. They are wrapped around a major individual personal change project that involves students completing a behaviorally-based change activity that reflects a fitness project, e.g., running, walking, lifting, etc. Strategies for learning are discussed as well as the results and evaluation of the success of the project.

An Applied Assessment of the Critical Value of Developing Publishing Strategies

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Virginia International University

Emad Rahim

Morrisville State College

Maurice Dawson

Alabama A&M University

ABSTRACT

The successful ascension to faculty jobs, leadership jobs, and longevity in those roles often requires a strategic approach to publishing and career development. The reality is that publishing activity needs to occur for academic success. The challenge is that graduate students and faculty members often lack the role models and colleagues to help them develop an understanding on how to publish, how to develop career goals, and how to develop an academic career strategy that is prosperous and notable.

For academics on the tenure track and many graduate students being too passive about publishing and developing their academic experiences could be fatal. The focus is on empowering faculty and graduate students to take the destiny of their future and academic careers in their own hands.

Publishing is critical to academic opportunities. Publications also create a competitive advantage on a resume for future job opportunities, post doctoral fellowships, and administrative academic jobs. This paper/presentation used interviews to explore some progressive approaches that doctoral students and faculty are using to publish consistently.

An Econometrics Analysis on the Effect of Satisfaction for Foreign Graduate Students' Academic Performance in Taiwan

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National Taiwan Normal University

Denroy Tillett

National Taiwan Normal University

Nadine Lawrence

National Taiwan Normal University

ABSTRACT

Taiwan has proven and continues to prove its economic prowess as a fast and well developed nation. One theory to account for this accomplishment is its continued success in developing its best natural resource - its people - through education. A continuum of this practice is the implementation of Higher Education and then International Higher Education. Since early 1990s, foreign students have been studying in Taiwan obtaining degrees in various academic disciplines at both undergraduate and graduate levels. However, a foreign student, like any other expatriate, may have problems adjusting to a new country. Therefore, this study examines the factors that cause foreign students' satisfaction or dissatisfaction in adapting and adjusting to life in Taiwan and how those factors may further affect their academic performance. The research method used for data collection is a quantitative case study using the Student Satisfaction Questionnaire that was developed and piloted by the researchers. The population is ICDF higher education students who have been studying for at least one year in Taiwan and are doing courses in English. The response rate was 73.1%. The results indicate that a majority of the international students are satisfied ($M = 3.63$, $SD = .66$) where 60.5% could be described satisfied to very satisfied and only 7% as dissatisfied. Students' nationalities, age and gender have no statistical significance to their performance. The main findings of this research should assist ICDF, the education institutions, and the Ministry of Education in making the transition and life of foreign students smoother. It may also assist future foreign students in preparation for adjusting and adapting to Taiwan. Finally, the study offers recommendations for all the parties involved and the researchers provide suggestions for future research that could aid in learning about the lives of foreign students in Taiwan.

An Empirical Investigation of Clicker Technology in Financial Accounting Principles

Anthony Varnon

Southeast Missouri State University

Leisa Marshall

Valdosta State University

ABSTRACT

The effects of clicker-use and active learning activities in the classroom on performance in financial accounting principles were examined. In addition, students' perceptions of clicker-use were evaluated against the literature. A repeated measure design was used to compare performance on four exams between a clicker group and a non-clicker group, after controlling for GPA, SAT, gender, and age. A matched-pair t-test was used to compare the effects of clickers and peer-instruction.

The results indicate that the use of clickers, in and of themselves, do not produce significantly higher performance results for students. However, the integration of clickers with structured peer instruction, significantly affects students' performance.

An Examination of Mid-term Grades as an Indicator of Final semester Grades

Terry Joe Durham
Cumberland University

ABSTRACT

Cumberland University post Mid-term grades so students may know how they stand at mid-semester in their courses. Certain students utilize this information and improve their overall performance in their courses while others do not. This presentation examines Mid-term grades as an indicator of Final grade outcomes.

An Examination of Social Media Policy Usage of South Central United States' Universities

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Thomas Hodge

University of Louisiana at Monroe

Virginia J. Eaton

University of Louisiana at Monroe

ABSTRACT

Since the use of social media tools by universities has expanded exponentially, a university can easily find itself in a precarious situation in a moment's notice because social media tools have been used inadvertently. This study investigated the social media policies of AACSB-International accredited schools in the SREB South Central Region of the United States as posted on university web sites. Results from this study showed that although the majority of these universities have links to social media tools on their university web sites, a minimal number of universities have social media policies posted. Given the popularity of social media tools and the results of this study, it is evident that more universities need to develop and/or publish their policies on their web sites.

An Examination of the Influence of Sampling Frame and Sample Size on Variation in Empirical Findings

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ABSTRACT

This study examined the influence of differences in the homogeneity of Sampling Frame and Sample Size individually and jointly on statistical significance of empirical findings. In essence, this study evaluated whether the number of statistically significant findings in an empirical study varied as the Sampling Frame became more homogeneous and the Sample Size increased and any joint effects. Sampling theory suggests that as the homogeneity of a Sampling Frame increases with regard to the phenomena of interest, thereby reducing extraneous confounding sources of variance, then it should be easier to identify statistically significant relationships if they exist. Sampling theory also suggests that as Sample Size becomes larger then there is a greater likelihood of finding statistically significant relationships if they are present. A large dataset from a prior study was reexamined by constructing new regression equations for three different Sampling Frames and four different Sample Sizes for each Sampling Frame. Findings indicated that there was no evidence to support variation in empirical finding related to homogeneity of Sampling Frame. There was limited evidence to support variation in empirical findings related to sample size, but it was not substantial. There was no evidence to support variation in empirical findings based on Sampling Frame and Sample Size jointly. Thus, this study did not support theoretical expectations of variation in empirical findings based on Sampling Frame and Sample size, individually or jointly.

An Exploration of Creative Teaching Approaches Required to Energize Working Adult Undergraduate and All Graduate Students

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Aikyna Finch

Strayer University

Emad Rahim

Morrisville State College

Darrell Norman Burrell

Virginia International University

ABSTRACT

Assortment is not only the spice of life, it's an essential ingredient for teaching students and engaging them effectively in a manner that will help them retain with they learn in their courses. The challenge is that many teachers teach in one style. They often do not balance their classroom instruction with an engaging combination of approaches that stimulates all of your learners' senses the visual, auditory, reading-writing and kinesthetic dimensions of learning. Teaching approaches that allow students to apply what they learn are most effective by giving assignments that help students see the larger implications of the course content. This paper provides contextual examples about how to use real world stories as a means of to engage graduate students, connect with them, and provide opportunities for the practical application of course content.

An Exploratory Study of College Professors' Teaching Styles: China and USA

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Kennesaw State University

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ABSTRACT

This study examined college professors' self-reported teaching styles. Throughout history, Chinese professors have mainly used a top-down teaching method that is consistent with a hierarchical social system dating from Confucian ideology (Rao, 2001). In the United States, there are more varied teaching methods that are considered more creative and less traditional (Dineen, 2008). However, recent research suggests that as the Chinese society is influenced by western educational practices, Chinese teaching styles may also have gone through changes that the professors no longer use top-down, teacher-centered methods exclusively. In this study, we used an integrated teaching styles model developed by Grasha (2006) and compared teaching styles of Chinese and American professors. Ninety-four Chinese college instructors from a comprehensive university in Northeastern part of China filled out a questionnaire on teaching styles. Their responses were compared to those reported by Grasha from American participants. Results indicate that overall, Chinese professors were more likely than American professors to use student-centered methods, and less likely than Americans to use a top-down approach. These results will be discussed in the context of changing social norms and educational systems. We believe more research needs to be conducted on the evolving educational methods in both China and USA.

Applying Learner-Centered Principles and Strategies: From Face to Face Instruction to a Hybrid Course Learning Format

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ABSTRACT

This paper discusses the transition from traditional face to face instruction to a hybrid format using the newly drafted 8 Standards of the Educational Leadership Constituents Council (2010) as guidelines for the curriculum, the 14 Learner Centered Principles (1997) from the American Psychological Association as elements for instructional delivery. Best practices for the development of comprehension in content areas from transitional face to face instruction in the areas of pre, during, and post reading in hybrid format instruction are used as examples including ways to provide differentiation of instruction (Tomlinson, 1999) These include strategies to increase prior knowledge needed to comprehend the concepts and various assessment methods to demonstrate knowledge gained through student choice of not only the method of presentation by also the topic based on prior knowledge, learning gained during the course, demographics of the school/district, current position, diversity, and interest.

Beyond the GMAT/GRE for Non-Traditional Applicants to Graduate Schools

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Air Force Institute of Technology

ABSTRACT

Increasing numbers of graduate school applicants have completed their bachelor's degrees through non-traditional methods. Demographically diverse, these often older students typically possess substantially more work experience than their traditional counterparts, frequently completing their undergraduate degree whilst fully employed. Indeed, according to the U.S. Department of Education (2002) 39 percent of postsecondary students were 25 years or older in 1999, up from 28 percent in 1970. Nontraditional students must overcome educational problems including: a limited number of classes they could take; diminished choice of classes; and/or limited library access, which has the potential to negatively affect their grades. This situation is further complicated by the greater likelihood of additional stressors such as working spouses, children, and their attendant demands on time. These influences, combined with a decreased exposure to traditional full-time credit loads taken via traditional classroom sessions, hamper their transition into accelerated graduate school environments. Thus, the standard selection criteria of undergraduate GPA and GMAT/GRE scores do not seem to be as predictive of student success. This effort presents additional criteria, such as educational persistence, for use when evaluating such applicants. It advocates for changes to the GMAT/GRE score reporting formats to include subscores.

Blending Typologies to Enhance Student Learning: An Example from Business

John V. Mullane

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ABSTRACT

Many social science disciplines use typologies to make sense of and explain core concepts of their fields. While these typologies are valuable for student learning, this paper proposes that if instructors will make the effort to blend related typologies then classroom instruction, discussion, and student learning will be enhanced. Company examples are used to explore a blended typology from the business literature.

Budgeting and Organizational Trust in Canadian Universities

Cynthia Simmons
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ABSTRACT

Purpose: To investigate the relationship between budget processes and levels of organizational trust in universities.

Design/methodology/approach: A series of semi-structured interviews were conducted with senior administrative personnel in universities across Canada.

Findings: A relationship exists between university administrators' level of organizational trust and their views regarding the approach and value of the budgeting process at their institution. The trust levels are influenced by the correspondence between the stated goals and directions of the university with actual resource allocations, the level of influence the individual felt they had on the budget process, and the degree that the budget could be used to predict financial impacts under various scenarios.

Research Limitations: The number of individuals interviewed limits the generalizability of the findings of this preliminary research to a broader environment.

Practical Implications: The usefulness of budgets as a management tool is increased when users recognize that it functions as a broad communications medium. A university budget is more than a rational statement of resource allocations, both the manner in which it is developed and the financial information it presents can affect organizational trust.

Originality/value: This study provides new information on the way budgets can affect the workings and organizational culture of the university. It shows that there is a relationship between budgets and organizational trust and presents evidence that individuals' attitudes toward cost information differ from that of the budget itself.

Bullying and Mobbing in Academe: Challenges for Distance Education and Social Media Applications

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ABSTRACT

Bullying and mobbing have long and tangled societal roots. As these phenomena migrate to online realms, however, the complexities of these issues increase even further. Academic environments also introduce intricate dimensions to these concerns, especially involving privacy and freedom of expression. Academic institutions are legally and morally constrained in terms of student and employee privacy and free speech, which can make it difficult to protect victims and control the dissemination of often-damaging information. However, bullying and mobbing incidents often provide “teachable moments” in academic life that can illuminate a variety of critical concerns if addressed quickly and with adequate resources.

This presentation explores how bullying and mobbing are changing in character in virtual realms (including distance education platforms and “social media” such as Facebook). It provides solutions for faculty and administrative staff gained from recent research in online interaction. Bullying and mobbing are often directed toward those who express innovative ideas and perspectives, which makes their effects upon academic interaction particularly damaging. Online bullying and mobbing are especially detrimental in their effects on young people, who may not have available psychological mechanisms with which to cope. Images of bullying and mobbing in academic life presented in popular culture often provide mixed messages to students about the social and moral roles of bullies and victims.

Business Course Design: Do Business Students Have a Personality?

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University of South Dakota

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ABSTRACT

As an important stakeholder group in the academic process, students and their preferences should be considered when the instructor selects the various course design features. Although students are not the only stakeholders in the academic process, their receptiveness to classroom instruction is clearly a central focus of that process. This paper examines a large sample of business student data on their preferences with respect to fourteen controllable course design features. The preferences are examined in light of their relative ranked importance and relative intensity. Additionally, this paper uses the 3M Model of Motivation and Personality (Mowen 2000) to compare the personality traits of the sample student population to their course design preferences. This phase of the research reveals that personality traits partially describe variation in course design preferences. These findings should assist instructors in designing course parameters to meet student considerations without compromising an instructor's personal choice and academic freedom.

Course Design Feature Selection by Key Stakeholders: Building a Better Supply Chain between Business and Academia

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Daniel L. Tracy

University of South Dakota

John Ed Knight

University of Tennessee at Martin

ABSTRACT

Many organizations consider their people to be their greatest resources. Consequently, companies and the suppliers that provide them with these human resources should be very closely linked through a carefully designed supply chain. For many companies, their sources of managerial, accounting, marketing, and financial talent flow directly from colleges and universities. Since those colleges and businesses are directly linked together in this human resource educational/ business supply chain, it is logical that they should aggressively work together in improving curriculum design and content that will result in students developing the skill sets necessary for success in the business world.

This study demonstrates a method of creating a better supply chain between business and academia via improvement of the course design process. To do this, a large sample of students, professors, and business managers, the key stakeholders in a business student's education, were asked their preferences with regard to certain controllable course design features. These preferences were then examined based on their relative ranked importance and relative intensity by each of these stakeholders. A decision tree was subsequently created with those stakeholders' preferences in mind to aid in the selection of each course design feature, resulting in an improved business/academe supply chain.

Creating a Curriculum for Peace Economics

Robert Reuschlein

Lakeland College

ABSTRACT

Peace Economics creates a wonderful interdisciplinary new paradigm. It reflects the diversity of my own academic and political background. I need coursework in math, physics, control theory, industrial engineering, finance, accounting, meteorology and global warming in the technical areas and psychology, sociology, political science, political economy, and economics in the social sciences, and lots of history and communications arts in the humanities.

In my dissertation, "Peace Economics and Program Change in Undergraduate Peace Studies Programs" I clearly showed that relationships with people and departments matter more than finances and resources in developing a Peace Studies program. So I would make the program emphasize the ability to work in groups and communicate ideas through presentations, like an MBA program does.

The relatively unexplored worlds of 1) military spending, the economy, and the end of empires and 2) global warming and the long cycle can then be taught in depth. The models that go the farthest in accuracy will have more meaning in the context of the teachings mentioned in the first paragraph. So an introductory class will proceed into two basic threads in the military and warming respectively and end with a capstone course.

Creating the Management Information System Degree of the Future

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University School District

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Virginia International University

ABSTRACT

The Management Information Systems (MIS) degree has evolved over the years however it has yet another evolution to occur in its curriculum. Institutions need to create programs that address global issues such as Open Source Software (OSS), globalization, emerging media, virtualization, entrepreneurship, and sustainability. The MIS degree has been thought of as a managerial degree within technology. For the MIS degree to be successful a better blend on management and technical skill competency needs to occur. Currently the view within various communities is that the MIS does not provide enough technical capabilities to go beyond that of an analyst. Thus the goal is to create a curriculum that allows a graduate to become a manager or grow into a technical Subject Matter Expert (SME) in their chosen specialization. The core courses shall be in specific advance areas of science, technology, and management science courses rather than a blend of everything. The specialization courses shall represent current trends for industry needs and those not yet present which allow the university to quickly adapt needed changes into degree curriculum.

Critical Issues Facing America's Community Colleges: A Summary of the Community College Futures Assembly 2011 Mixed Methods/Appreciative Inquiry Research Project

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Western Kentucky University

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University of Florida

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Western Kentucky University

ABSTRACT

For almost 20 years the Community College Futures Assembly (CCFA) has met annually in Orlando, Florida to serve as a showcase of best practices in community college administration and to serve as a think-tank for research and policy. Through the years the research methodology has evolved. The 2011 CCFA used a mixed-methods approach: qualitative research was collected in several focus groups to produce quantitative categories for voting in the beginning and end of the conference on those critical issues facing community colleges. Between voting sessions the participants attended the showcases of the best practices as well as a presentation demonstrating the sustainability of the winning programs from the past year. Final voting was intended to determine if a relationship exists between the voting sessions based upon the presentations. The descriptive statistics reveal the participants feel very strongly about some sort of redefinition of "education completion" needing to be developed. Moreover, the findings also show a statistically significant difference on opinions of the critical issues facing community colleges based upon the generation of the subject. The findings, including opportunities and challenges, potential implications for community college administrators, and future research topics are also discussed.

Emerging Entrepreneurial Options Doctoral Degree Graduates: An Applied Research Exploration of Six Figure Incomes made from Teaching On-Line

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Morrisville State College

Aikyna Finch

Strayer University

Darrell Norman Burrell

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ZCS Design, LLC

ABSTRACT

Many professors are facing financial challenges at their campuses. These challenges have limited opportunities for pay raises and salary increases. These situations have created an environment that has forced faculty members to be more entrepreneurial about the value of their doctorate degree in the marketplace. Newly minted doctoral degree professionals in fields with very limited tenure track openings, are also realizing the need to think outside of the box to get teaching experience.

Many doctoral faculties may not consider teaching on line as lucrative or may be elitist against teaching on-line. Many doctoral-degreed professionals at traditional universities are teaching making 4k to 7k a month teaching on the side of their other jobs or making full time career teaching on-line with multiple universities.

Online universities are sprouting up around the country and revolutionizing the way we teach and learn, and enterprising academics are cashing in. Traditional universities are offering more courses online and they need growing numbers of adjunct faculty to teach them.

Today, more than eighty percent of learners have taken at least one online course, and those numbers continue to rise with about 4.6 million students taking at least one class online (Greer 2010). But rather than hire tenure-track professors, institutions are increasingly looking for part-time, remote educators to teach online courses. By teaching multiple classes, you can make much more money than most full-time tenured professors.

This presentation focuses on the research results gained from on-line faculty interviews to help those with a doctorate to really see opportunities out there to be an entrepreneur with their doctorates, knowledge, and teaching experience with the only business expense being their time and internet usage.

Empirical Investigation of Select Personality, Attitudinal, and Experience-Based Antecedents of Cultural Intelligence in Undergraduate Business Students

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ABSTRACT

Fostering cultural intelligence development in undergraduate business students should be one of the goals of diversity education in undergraduate business programs due to the demands of the increasingly global workplace of today. A number of personality-based (e.g., self-monitoring personality trait), attitudinal (e.g., preference for jobs involving a lot of intercultural interaction), or experience-based (e.g., the experience of studying/living abroad) individual characteristics have been hypothesized to be potential antecedents of cultural intelligence. This study contributes to cultural intelligence research by proposing a few new potential antecedents and performing an empirical investigation of these and a few previously proposed but not yet empirically tested antecedents of cultural intelligence. Consistently with the hypotheses of the study, self-monitoring personality trait, belief in importance of global-content business courses for future careers, prior experience of living/studying abroad, and preference for jobs involving intercultural interaction were positively related to cultural intelligence. Most of the hypothesized relationships between the antecedents and the specific components of cultural intelligence were supported by the data. Contrary to the expectations, however, preference for consistency personality trait was not related to cultural intelligence and its components. The implications of the study findings for developing students' cultural intelligence are discussed.

Ethical Inclinations of Accounting and Marketing Students: Revisiting the Differences Decades and Scandals Later

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Alex Sharland

University of South Alabama

ABSTRACT

In response to real world scandals and based on AACSB recommendations, many business schools have included ethics as part of their core curriculums. Yet their effectiveness seems mixed at best. The study compares two groups of business students whose professions seem to be at the forefront of many ethical lapses. The study, a replication of a similar study from 1992, provides hope for the future of business in that both accounting and marketing are not only similar in their perceptions but also have a heightened awareness of ethics.

**Faculty Led
New Zealand and Australia
Sustainable Business Course Opportunities**

Jerry Furniss

ABSTRACT

The opportunity to lead students on study abroad trips involving business topics is broad and varied. Although most faculty and students think in terms of semester long exchanges or internships, there is increased student demand to engage in experiential, international field-based education in shorter time frames than the traditional semester long process. Three to five week student study abroad programs are becoming more popular. Study abroad topics run the gamut from language and cultural education to international trade. One topic that is receiving increased attention is sustainable business practices. This paper provides insight into U.S. business faculty opportunities to lead students on an intensive three and one-half week student abroad program exploring sustainable business practices and international trade in New Zealand and Australia. Topics explored include course design, content, in-country logistics, collaborative arrangements with other U.S. universities, and present and future opportunities for business faculty and students.

Freshman Student Success Factors: An Empirical Study

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Cumberland University

ABSTRACT

This paper presents an analysis of the fundamental parameters that impact freshman student success on the college campus. Included in this study are the following ten (10) independent variables – all of which are based on the LASSI instrument that has been adopted by many colleges and universities across the country:

A. Skill component variables:

1. information processing;
2. selecting main ideas;
3. test strategies

B. Will component variables:

4. anxiety;
5. attitude;
6. motivation

C. Self-regulation component variables:

7. concentration;
8. self testing;
9. study aids; and
10. time management

The LASSI framework is based largely on the work of Zimmerman, 1990; and Weinstein and Palmer, 2002. The data for these input variables was self-reported by approx 165 freshmen students (n=165) at two distinct chronological points during the fall semester 2010.

For purposes of this study, freshman success is defined by two dependent variables. These are:

Grade Point Average (GPA); and

Student Satisfaction—a 12-item composite measure from a Cumberland-developed survey taken by a majority of the same students in fall 2010 (n=120)

Controlling for individual characteristics such as gender and parents level of education, the authors have identified that several of the input variables are closely correlated ($p < 0.05$) with the dependent success variables in either a direct linear or inverse manner. These include: low anxiety, time management, motivation and concentration. While these findings are not particularly surprising, it is noteworthy that the authors found no statistically significant relationship for several of the other input variables. Specifically, and somewhat surprisingly, the following variables were not correlated with student success as measured by either GPA and/or student satisfaction: information processing, selecting main ideas, test strategies, study aids, self testing and attitude. The authors consider the implications of these results on pedagogy for teaching freshman courses and administering first-year programs that enhance the student learning experience. Details of the data collection, analytical methods employed, conclusions drawn, and recommendations for additional research are fully explored in this paper.

From Online Student to Online Instructor: Assistive Strategies

Jodi McKnight
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ABSTRACT

With the influx of online learning opportunities, online students and instructors are faced with a variety of challenges. Online learners face the same challenges as due face-to-face learners, but by facing them in an online context, the interpretations of those challenges can lead to the success or failure of their overall educational experience. Similarly, online instructors must use the experience they accumulate and transform that into an online environment. Challenges for online learners are described, as well as virtual implementation strategies for online instructors.

Guns on Campus: The Developing Trend in State Legislation

Donna Cunningham
Valdosta State University

ABSTRACT

Following the shootings on the campus of Virginia Tech in 2007, many universities proposed to ban weapons from their campuses. However, all but one of those efforts failed. Two recent decisions of the U.S. Supreme Court apply the Second Amendment's right to bear arms to private citizens for protection or other legal uses. But one of those decisions noted that schools and government buildings are "sensitive places," where a ban on weapons might be constitutional. Guns rights advocates have consistently opposed any effort to ban weapons from campuses. Now, a number of pending legislative proposals in states around the country seek to proactively prevent campuses from banning guns on campus. A review of these proposals, a report on their status, and the likelihood of passage of each bill is discussed. Other steps which might be taken by universities to prevent injuries and deaths because of guns are also discussed.

Identifying Facets of Technology Satisfaction: Measure Development and Application

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Drake University

Andrew Norman

Drake University

Inchul Suh

Drake University

Diana Reed

Drake University

ABSTRACT

As institutions of higher learning, universities must devote significant resources in developing intellectual capital in the use of educational technology to sustain their viability. To better understand satisfaction in technology used in classrooms, a psychometric instrument was developed to identify and measure the specific factors of satisfaction with the technology in a business school setting. Additionally, this instrument is employed on a sample of business students as a means of reporting satisfaction levels with educational technology. We show that students' satisfaction with educational technology is related to four main factors: Proficiency, assessment, performance, and preference toward Web-courses.

Improving Financial Reporting with Required Financial Ratio Disclosure

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ABSTRACT

The FASB Conceptual Framework states that a primary objective of financial reporting is "to provide information that is useful in credit and investment decision-making." In addition, a fundamental qualitative characteristic is "relevance." And it is implied, if not stated, that financial reporting should provide information that is "understandable, timely, and comparable." Over the past several years, financial statements have been significantly modified to reflect additional complex disclosures in areas such as fair value reporting, FIN 48 income tax positions, and other significant areas. Even a cursory examination of a public company's financial statements and related notes conveys the presence of a highly complicated document that is generally not user friendly. Many aspects of financial reporting have remained reasonably constant over many years providing a level of consistency that is expected by most financial statement users. Included in this "consistent" reporting approach are the two ratios required to be reported by public companies: 1) earnings per share (EPS) and 2) ratio of earnings to fixed charges, with only EPS actually appearing in the financial statements and not in the footnotes. This paper seeks to present a case for including several common ratios in financial reports. Textbooks and analysts have used many common ratios for many years to provide more relevance, understandability, and usefulness in the interpretation of financial information. We believe serious consideration should be given to the incorporation of other common ratios into required financial reporting. Financial reports may not be serving financial statement objectives without disclosing certain financial ratios. Recent research indicates that there is a lack of uniformity and agreement among textbooks, financial services, and analysts about which ratios are critical in decision-making and that significant confusion exists in the uniform calculation of ratios. However, notwithstanding that issues persist in the identification and calculation of ratios, we strongly believe that current financial reporting practice should reflect additional ratio analysis.

Institutionalizing Service Learning: A Comparison of the President's Higher Education Community Service Honor Roll Institution

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ABSTRACT

Too often, colleges and universities undertake initiatives without first investigating the work of peer institutions. Generally, these institutions, are dealing with similar issues and too, are searching for solutions that will allow them to effectively manage emerging challenges such as a changing student population, scarce resources, promoting student learning, issues of retention, and other important concerns. Adding to this list, is a growing emphasis on the importance of preparing students to deal with local and global issues. In response, service learning has emerged as an ideal vehicle linking the classroom experience to the local environment (Bringle & Hatcher, 2000). This paper provides higher education professionals a look at how some nationally recognized institutions are institutionalizing service learning on their campuses. Specifically, this paper presents the findings of a review of institutions recognized for their service-learning initiatives through the President's Higher Education Community Service Honor Roll. This award is given each year to only a handful of colleges and universities for their commitment to volunteering, service learning, and civic engagement. This session will focus on the service-learning aspects among this select group and can provide valuable insights to those considering implementing or improving service-learning programs at their institutions.

The study began with a review of the literature (e.g., Bringle & Hatcher, 2002; Furco 2001, 2002, & Zlotkowski, 1996) and included a definition of service learning and its theoretical base. The researchers created a matrix of service-learning standards and best practices, and used this information to modify Furco's (2002) rubric for institutionalized service learning. Participant institutions (n= 21) were identified from The Corporation for National and Community Service's webpage and included President's Honor Roll recipients for 2006-2009. Information about service-learning initiatives was gathered from each institution's websites. Similarities and differences that emerged across institutions were noted in this study.

Is there a Negative Correlation between Students' Extraversion and Intuitive Personality Traits and their Performance in Business Statistics?

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Joseph S. Mollick

Texas A&M University-Corpus Christi

ABSTRACT

We use the literature on personality and temperament to hypothesize that students' performance in a business statistics course is lower for students who are highly extravert. A second hypothesis we develop and test is that students' high level of intuitiveness is negatively related to students' performance in a business statistics course. Data from a sample of 89 students support the two hypotheses that extraversion and intuitive personality traits are negatively related to students' performance in a business statistics course. Implications for educators and learners of business statistics are discussed.

Leader Derailment in Academe: Does the Training Match the Problems?

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Constance R. Campbell

Georgia Southern University

Carl Gooding

Jacksonville State University

William McCartney

Georgia Southern University

ABSTRACT

Leader derailment of middle managers in higher education is most often attributable to self-defeating behaviors (SDBs) and problems with interpersonal relationships (PIRs). This study attempted to determine whether training provided for middle managers in Academe sufficiently addresses these issues. Our findings suggest that while little more than half the responding institutions provided some sort of training to first-time administrators; it was focused mostly on administrative issues. Less than half of the surveyed institutions offered any kind of training relating to PIRs or SDBs. We end the paper with recommendations and suggestions for improvements in training programs aimed at decreasing the incidence of leader derailment in Academe.

Learning Across Disciplines through International Documentaries

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ABSTRACT

With increasing demand, university-wide committees are being formed to develop on-going campus programs to promote cultural competence and international awareness. The Select Committee on Internationalization (SCI) at the University of Wisconsin-La Crosse (UWL) was assigned such a task as part of the university's strategic plan. My presentation aims to discuss how SCI spearheaded an international film festival covering the four contemporary themes of Sustainability, Human Rights, Health Issues and Globalization successfully enough to garner the prestigious university award for the most valuable international partnership of 2011. My presentation will focus on the following two questions: What can other interested universities learn from our experience facilitated by United Nations Association Film Festival (UNAFF) in order to internationalize their curriculums across disciplines? Might the pace of internationalization in higher education be accelerated by bringing the world to the university instead of only to limited internationally oriented classes? An example of learning outcomes from an Organizational Behavior and Theory (OB/OT) class will be given.

Learning Style Preference of Nigerian University Undergraduates: Implications for New Faculty Development Model

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University of Nigeria

Chidi Onyia
Orglearning, USA

ABSTRACT

Learners' preference for particular learning style continues to interest scholars. Every learning community attempts to provide the structure and process that will lead to the emergence of successful students and quality faculty. Learners preferentiality take in and process information in diverse ways whilst faculty instructional methods also vary presenting the possibility for mismatching instructional methods with learners' preferences leading to ineffective learning and overall achievement underperformance. New faculty professional development will become more effective if it presents strategies that meet the learning needs and style of students in the teacher education faculties in Nigerian universities. The purpose of this study is to identify the learning style preference of Nigerian undergraduates which will be used for new faculty professional development models in faculties of education in Nigerian universities. A modified version of Honey and Mumford Learning Styles Questionnaire containing 80 items was administered to five hundred Nigerian university undergraduates of the Faculty of Education, to identify their learning style preferences. Data collected were analyzed through mean scores. The variables studied are the students' entry mode, gender and area of specialization. Honey and Mumford Learning Style Questionnaire have been used in the past to assess student learning styles in different disciplines. The Honey and Mumford Learning Style Questionnaire was chosen for the student empirical survey while another instrument was used for faculty interview. The results will be discussed and recommendations made regarding the application of learning instruments and the lessons that can be learnt regarding meeting students' learning needs and its implication for developing effective professional development models for new faculty, pointing to areas for further research.

Lilly Ledbetter: Implications for Discrimination in Higher Education

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ABSTRACT

The purpose of this paper is to present the implications that the Lilly Ledbetter Act of 2009 can have on institutions of higher education that have engaged in past wage discrimination, whether knowingly or not. While Title IX, the Equal Pay Act, and other laws have provided those who have been discriminated against a means for remedying the discriminatory action, they imposed time limits for individuals to seek remedy. The Lilly Ledbetter Act provides clarification that, with each new paycheck that reflects the discriminatory act, the time limit resets. Along with an explanation of the Lilly Ledbetter Act, this paper provides summaries of key cases in higher education that have paved the way toward equality, as well as answered questions about practices in higher education that have worked to perpetuate the existence of discriminatory acts.

Manipulative and Reflection Techniques Combine to Develop Deeper Understanding of Abstract Concepts

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ABSTRACT

The use of manipulative techniques to teach a variety of topics is fairly well documented. Whether Legos© are used to develop an understanding of linear programming or M&Ms© are used to explain the basics of probability theory, each of the techniques have a similar characteristic in common—engaging the student on a kinesthetic level. The instructors who use these techniques have reported significant positive student outcomes from their use including: higher attendance rates, improved retention of basic concepts and increased enthusiasm for the subject. In most cases, a significant majority of students will indicate that the ‘hands-on’ exercise was worthwhile and should be used in future classes.

Another well-documented technique, the directed reflective essay, has also shown to be effective in engaging the student. This technique requires that the student, upon completion of a project, consider his/her reactions to the different aspects of the assignment. By enhancing the manipulative technique with the use of a reflective essay, it is possible to keep the student engaged beyond the specific tasks needed to complete the ‘hands-on’ project. By directing the student to think about the underlying concepts that are tied to those tasks, the concepts are reinforced, resulting in a fuller understanding of the material.

This paper demonstrates the use of the combined techniques of a manipulative project along with a short, directed, reflective essay within a junior level business course.

Memorable Messages as Vehicles for Same-Gendered Leadership Mentoring in Postsecondary Education

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ABSTRACT

This qualitative study provides insight into the perspective of female leaders in higher education who have participated as protégés in same-gendered dyads in a nationally recognized formal mentoring program. Data collected through interviews reveals the memorable messages received and gender-related advice offered by mentors. Examining the types of mentoring messages and advice exchanged in a same-gendered formal mentoring program in higher education provided insight into educational leadership and illuminated perceptions about achieving success and balance as female leaders.

Open Source Software to Assist Lower Socioeconomic K-12 Schools

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Maurice Dawson

Alabama A&M University

Barcus Jackson

University School District

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Faulkner University

ABSTRACT

As many areas in America are rapidly losing funding for technological advances in education, we as educators have to be innovative. The Republic of Macedonia is utilizing Edubuntu in all primary and secondary schools for a program titled Computer for Every Child which started in 2008. Open Source Software (OSS) could be the answer in providing lower socio economic schools a competitive edge to continue to compete for a technological standpoint. OSS is software developed in a collaborative and public environment. OSS is freely available software that is generally under the GNU General Public License (GNU GPL). With this license there is never a charge however any modifications must follow the associated license with the software. This research is to provide an alternative solution to resource limited schools and ensure the competitiveness of American children as our society becomes more global.

OpenCourseWare and Open Educational Resources: The Next Big Thing in Technology-Enhanced Education

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ABSTRACT

OpenCourseWare (OCW) and Open Educational Resources (OER) are two new and closely related educational technologies. Both provide open access to learning materials for students and instructors via the Internet. These are for the moment still very young technologies. While they have grown dramatically in just ten years there is still relatively little literature about their application in higher education. This paper will introduce the technologies, discuss their potential, and offer some concepts for where researchers may take the topic in the future.

Problem-Based Learning, Scaffolding, and Coaching: Improving Student Outcomes through Structured Group Tim W

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ABSTRACT

Live-client projects are increasingly used in marketing coursework. However, students, instructors, and clients are often disappointed by the results. This paper reports an approach drawn from the problem-based learning, scaffolding, and team formation and coaching literatures that uses favor of a series of workshops designed to guide students in developing marketing plans for their non-profit client. The workshops produced marketing plans that were more actionable than those developed in an experiential learning environment without scaffolding or those completed outside of class. An example of the scaffolding technique is provided.

Service Learning Positively Impacts Student Involvement, Retention, and Recruitment

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ABSTRACT

Universities struggle with how to get students more involved and active in the university and community. Providing projects that just collect cans or raise money for a cause, while admirable, are not teaching the students how to be active, how to conduct projects, and give them connections to the community. This paper will describe service learning projects that actually are planned, managed and executed by the students. As students get involved in these projects a sense of community on campus develops which helps with retention, recruitment and future involvement in other projects.

Should Boards of Accountancy Be More Concerned with the Quality of Accounting Education Obtained By Candidates for The Uniform CPA Exam?

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E.I. du Pont de Nemours and Company

Mary Geddie

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Richard Griffin

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ABSTRACT

The purpose of this paper is to examine the quality in the first “of the ‘Three Es’ – Education, Examination, and Experience – that constitute the requirement for CPA licensure. (AICPA 2011) Each board of accountancy establishes the requirements for licensure within its jurisdiction. The requirements address which institutions’ accounting, business, and general education course credits may be obtained to meet the educational requirements to sit for the Uniform CPA Exam. In all but five of the 55 boards of accounting, the educational institutions must be accredited by at least one of several accrediting agencies. This study examines the type of accreditation institutions must possess in order for their students to qualify for both sitting for the CPA exam and licensure as a CPA. In addition, the study examines the suggested educational accreditation levels proposed by the National Association of State Boards of Accountancy.

Should Personality Play a Role in Academic Admissions?

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Saint Louis University

ABSTRACT

Increasing numbers of applicants are causing university administrators to consider other evaluation tools than those traditionally used for admission. This study uses hierarchical regression to evaluate personality dimension contributions on academic performance in a business school. Results indicate strong support for conscientiousness and openness to experience impacting academic performance. Additionally, personality is shown to have incremental validity over traditional measures in predicting academic performance. Finally, personality dimension differences between African-Americans and Caucasians are examined to verify personality dimensions are unbiased according to race. Only extroversion was found to be different. Implications for personality assessment in academic admissions are discussed.

Student Rudeness & Technology: Going Beyond the Business Classroom

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McNeese State University

Jeffrey Totten

McNeese State University

C. Mitchell Adrian

Longwood University

ABSTRACT

This exploratory study examines how society is adapting to an invasion of personal technology. Specifically, the paper reports a pretest study about incivility and the use of personal technology. Findings from this study are useful in providing initial views on demographic differences concerning perceptions about incivility and rudeness in the workplace, religious settings and classroom settings.

Success in a Minor Key: Using Minors to Enhance Your Academic Program

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ABSTRACT

The purposeful use of academic minors can enhance your overall program. In particular, using minors without corresponding majors or concentrations has been overlooked as a means to strengthen a program and promote collaboration. The authors have worked with three such minors – two new and one redesigned – that are unique within their university. Rather than look at minors as having limited benefit or as an after-thought to a more dominant program of study, the authors suggest that these minors can enhance your program and institution in ways that include building enrollment in current courses, promoting interdisciplinary study, and helping to recruit new students. Further, a unique minor can serve as a test case for content that you later develop into a major or concentration. Also, minors may offer fewer barriers to approval than majors or concentrations. The authors offer a checklist to evaluate the potential of minors and to assess the opportunities and challenges.

Survival in the Academic Jungle: A Behavioral Perspective

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William B. Carper

University of West Florida

William W. Whitaker

University of Cincinnati

ABSTRACT

This paper provides the perspective of three senior business professors regarding the opportunities and obstacles a young professor faces as he or she embarks on a career as a faculty member in a business school. The paper addresses the "life cycle of a faculty member"; the impact of accrediting agencies, specifically AACSB International; the impact of the performance appraisal process; and the occasional necessity of "moving on".

Teaching Global Financial Scandals in History: Generating Interest across Disciplines

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ABSTRACT

How do you design an upper level undergraduate course which appeals to both history and finance majors, allowing them to learn from each other? Could such a class be delivered on-line? Our proposed course would use financial scandals to:

Tie historical and recent events. How are these events similar? How are they different? Are there common economic patterns in history? What can the collapse of the railroad boom and subsequent panic of 1893 tell students about current financial structures?

Give business students exposure to historical events and how they shaped the business environment. How do current events shape the current economic climate?

Look beyond the U.S. borders to include international examples. What can the collapse of the Icelandic banks, the 1995 failure of Barings Bank, or India's Satyam accounting scandals tell students about finance at a global level?

Give history students exposure to financial markets and how economics can shape historical events. This provides an additional perspective on viewing historical information. For example, how did Barings bank policies tie into the political instability of 1880s Argentina?

The authors want to generate discussion on the scope and focus of this course. How broadly do you define scandal? What types of scandals/crises to include? What major historical events and markets should be included in the course? How much background needs to be provided to help students understand the context – definitions, setting, etc.? In particular, what would make this course attractive across disciplines? While we have ideas on these areas, we would like additional input in narrowing the focus to make the course appealing across both groups of students.

Teaching Philosophies and Learning Styles: Important Reflections

Jean Price
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ABSTRACT

Research has shown the importance of students' different learning styles. VARK is a short survey instrument designed by Fleming and Mills (1992) to determine sensory modality preferences when processing information (i.e., instructional preferences). Results indicate an individual's dominant learning style: Visual, Aural, Read/Write, or Kinesthetic. Another survey instrument (Axelrod, 1973) evaluates one's teaching philosophy, identifying four approaches to teaching: person-centered, intellect-centered, content-centered, and instructor-centered. Not only is it important for educators to be aware of their students' learning styles, but they should also be cognizant of their own teaching styles. However, being aware of our approach to teaching is only the first step. Reflecting on how our teaching styles relate to our students' learning styles should enhance our effectiveness in the classroom.

Testing Social Constructivism in an Experiential Business Curriculum: Working with Mentors in an Academic Classroom to Improve Student Engagement and Learning

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ABSTRACT

Curriculum change for Butler University's College of Business (COB) was guided by the mantra "Real life, Real business." A research based approach was used to develop a sophomore level course "Real Business Experience" (RBE), a required part of the COB curriculum. Assessment is based upon indicators of student engagement, attitude change and content mastery. Information gathered to date is reported for 187 student business-team mentoring experiences. Results suggest that utilizing this social constructivist approach is successful for positively impacting student engagement and learning.

A key strategy for implementing social constructivism is to develop a learning community for each and every class. An important part of RBE's continuing success in creating a learning community is that each mentor works with an assigned student business team. An effective learning community requires input and engagement of all involved: students, mentors and lead-instructors alike. Social constructivism allows for no passengers. All should be learners.

For the 2010-2011 academic year attention focused on empowering mentors for their role in encouraging and guiding engagement of all students in their business team, from the most dominating to the most passive of students. Specific techniques for fostering opportunities for mentors to engage in the ongoing day-to-day classroom interactions with students were developed and helped to create mentor-team communities that could navigate the storms of developing a viable, fundable business.

Challenges for working with mentors in the classroom include: 1) how to proactively incorporate mentor energy and input in every class meeting, 2) how to train new and experienced mentors, 3) how to recruit mentors, 4) how to work with and supervise mentors as part of the instructional/learning process, 5) dealing with team conflict, and 6) evaluation and feedback in response to students' written and oral work.

The effort of proactively engaging mentors has proven to be challenging and rewarding because of the overall positive impact on student engagement and learning.

The Relationship between Music and Programming

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ABSTRACT

Over the course of nearly ten years of teaching introductory programming classes, the authors of this study noticed that many programming students were also musicians. A review of literature finds previous research indicating an association between the study of music and success in math. Additionally, math has long been associated with programming, both in the research literature and in technology curriculums worldwide. The authors of this paper will, therefore, investigate whether a relationship exists between the study of music and ability in programming. This research is a work-in-progress; the current paper will present a review of literature and a proposed methodology for data collection and analysis.

The Role of the iPad in Graduate Management Education

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ABSTRACT

Providing world-class graduate management education in today's global environment is an ongoing challenge. One approach for meeting these challenges is through the increased use of learning support technologies. Mobile learning (M-learning) embraces many options for presenting content and interacting with students in both individual and collaborative contexts. M-learning systems are well-suited to meet the challenges associated with graduate management education since they provide instructional content at a time, location and pace convenient to the student. Today, the use of m-learning throughout graduate management education is growing rapidly.

The primary purpose of this presentation is to outline the future role of iPad and similar mobile learning systems in a graduate management education environment. This presentation is designed based on the following three learning paradigms.

A Theory of Mobile Learning (Sharples, 2005). This theory offers a framework about mobile learning as a complement to, classroom, workplace and informal learning. A related aim is to identify new environments and technologies to support mobile learning.

Instructional Management System (IMS) cooperative initiative (Graves, 1999). This initiative is designed to promote systematic thinking regarding the delivery of higher education, to improve learning outcomes, and to increase return on instructional investments. The IMS initiative calls for the increased use of mobile technologies to promote integrated learning and to provide customized content.

E-Learning Success Model (Delone, 2003). This model suggests that the overall effectiveness of mobile learning depends on the attainment of success at each of three stages: system design, system delivery, and system outcomes. The effective use of mobile learning will require the integration of all three stages.

Mobile learning systems like the iPad offer students engaged in graduate management education both a customized and an integrated learning experience. Recent data suggests that students using m-learning technologies perform as well compared to the traditional classroom environment M-learning also supports both energy and environmental sustainability. The inefficient use of fossil fuel energy in commuting to campus coupled with the high energy content associated with the production and distribution of printed materials suggests an expanded role for m-learning. Increasing the use of m-learning throughout higher education can contribute to the goal of achieving sustainable growth in a globalized economy as well as improve learning outcomes. This session is design for those individuals that are interesting in embracing the m-learning model for graduate management education. Recent empirical evidence from the use of iPads in a graduate management course will highlight the presentation.

The Role of the Private Universities in Globalization Process: Case Study of Azerbaijan

Birol Topuz
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ABSTRACT

Globalization is a universal process that involves standardization across cultures that happens as technology, migration, and education become dispersed around the globe. This development recommends that finally the world will evolve into greater levels of likeness or homogenization (McCabe, 2001). As it is known that globalization influences every part of higher education throughout increased demand, diversified student bodies, and a growing private part. Globalization has used a major impact on many aspects of universities. Private universities of higher learning are as vital as the public ones in setting up Azerbaijan as an educational center in the Caucasia

The Value of Significant Learning Strategies in Undergraduate Education

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ABSTRACT

Learning taxonomies can assist faculty in developing course structures that promote enhanced student learning in the cognitive and affective domains. Significant Learning is one approach to course design that allows for development in six key areas: Foundational Knowledge, Application, Integration, Human Dimension, Caring, and Learning How to Learn. These six dimensions can be explored in a non-hierarchical manner, which enables faculty to choose a particular area of concentration without a strict progression of learning. This paper will highlight the value of developing Significant Learning strategies in undergraduate education.

Undergraduate College Student's Spreadsheet Project Performance: A Comparison Between Business and Non-business Majors

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Evelyn Thrasher

Western Kentucky University

Kirk Atkinson

Western Kentucky University

ABSTRACT

The purpose of this study is to explore the potential impact of support materials on student spreadsheet skill acquisition. Specifically, this study examines whether there are any significant differences between mean scores of two groups of undergraduate students defined by whether their major is business-related or not. This study hypothesizes that the business major will perform significantly better than the non-business discipline student. Student performance was measured using scores on 10 individual spreadsheet projects. Significant differences were observed between the groups for only two of the ten projects, but further research is needed to identify additional factors that may influence these findings. Additionally, business majors were examined based upon their actual discipline and there was no significant difference between the disciplines.

Understanding Graduate Student Retention: Issues and Challenges for the Academic Units

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ABSTRACT

Graduate retention is the purview of the individual academic units. Research into student retention has typically been the domain of the undergraduate programs. While it is possible to apply undergraduate retention research to graduate students, there are key differences in the populations. Undergraduate schools have a central admissions office with admissions counselors and offices that provide programs that create a 'freshman experience' for incoming students. For graduate programs, it is the academic unit that is responsible for the admissions decisions as well as orientation, advising, and student activities.

This presentation demonstrates how one institution is developing techniques that can be used by academic units to understand retention challenges that can lead to creating appropriate retention strategies for its graduate programs.

Using Accounting Reform to Stimulate Sustainability Practices in Higher Education: A Sociological Analysis of Financial Storytelling

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Stephen G. Kerr

Bradley University

ABSTRACT

There is a lot of interest within university communities to adopt sustainable practices. Sustainable values often come into conflict with or are shown to be inefficient in financial reports. The paper explores financial reports as an economic language that is based upon the agency relationship that exists between investors and organizational managers. We give specific examples that illustrate how sustainable values fall outside of the historic boundaries of that relationship. The efforts to create more sustainable institutions of higher learning are held back because of this. Several suggestions are given as to how sustainable values can be integrated into the process of financial processes and reporting. A goal of a sustainable community can be more easily achieved if it works with, rather than against, the underlying relationship that forms the basis of the current systems that are used to tell our financial story.

Using Beliefs and Values to Enhance Academic Leadership: How Spiritual Leadership Increases Professional Effectiveness

Sherwood Thompson

ABSTRACT

The spiritual leader is not generally a man or woman of the clergy; the spiritual leader is not necessarily a person associated with a faith-based organization; instead, the spiritual leader is a person who has higher expectations and higher anticipation of things to come than a leader who only relies on the mechanics of management techniques to move people into action. The spiritual leader can be characterized as a caring individual who does not want to deliberately hurt another person. He or she would never want to be mean, cruel, or insensitive. The spiritual leader always treats people with kindness and generosity and promotes the greater good for those whom he or she directs. This characteristic—leading by showing concern for others and being responsive to the needs of others— is exemplary leadership competence.

The purpose of this presentation is to demonstrate how academic leaders can motivate and excite administrative excellence on college campuses by using spiritual leadership techniques. The presentation will demonstrate how academic leaders can exude passion in their administrative methods using emphatic leadership strategies to increase professional effectiveness. I will discuss examples from best practices in the research literature and from my own experiences and personal perceptions of the phenomenon of spiritual leadership. This presentation will spark a discussion about the relevance of spiritual leadership in the twenty-first century.

What do Higher Education Administrators Consider Useful Regarding Student Ratings, Limitations, and Recommendations

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Kamariah Hj Abu Bakar

Universiti Putra Malaysia

Rohani Ahmad Tarmizi

Universiti Putra Malaysia

ABSTRACT

In addition to instructors, administrators are typically recognized as other major users of student ratings. Although issues on the subject of student ratings from instructors' perspectives have been extensively researched, studies dealt with student ratings from administrators' perspectives have been largely ignored. In this study, the types of ratings information that administrators considered useful, their opinion about student ratings, and their concerns regarding the limitations of the information provided by the current instrument were investigated. The total population was 141 Deans, Deputy Deans, and Department Heads at 15 faculties of a major Malaysian research university and 110 of them were surveyed, with a response rate of 80%. Responses were subjected to the principal component analysis followed by the Varimax rotation and five types of feedback were considered useful by administrators for the administrative purposes regarding teaching. Although administrators were in agreement with the current ratings' form on providing useful feedback for their administrative purposes (78.4%), their recognition of the rating's limitations obtained professional suggestions for the use of student ratings more effectively.

Who's Reading Your Wall?

The Relationships among User Characteristics, Usage and Attitudes Regarding Official Academic Facebook Sites

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East Tennessee State University

ABSTRACT

As social networking websites continue to rise in popularity, their role as a communications tool for academic institutions raises intriguing questions. This is especially true of Facebook, which was originally begun as an exclusively college-based social network. Facebook potentially represents an opportunity to cost-effectively communicate with students, faculty and other members of the college community. The goals of this study were to provide descriptive statistics that might aid in better understanding if students currently do or do not visit academic Facebook pages and why they visit those pages, what is most likely to cause them to visit academic Facebook pages, and how universities might best utilize this tool as a means of communication. The implications of that data could be extremely useful, especially in regards to resource allocation and future university communications.

A “Going Concern” and the Need to Fully Integrate Economics in the Business School Curriculum

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ABSTRACT

In response to the recommendation by the American Assembly of Collegiate Schools of Business (AACSB, 2002) which urged business schools to embark on interdisciplinary programs to facilitate boundary-spanning teaching and learning, many colleges have carried out one form of curriculum integration or the other. Many of these team-taught course integrations, however, concentrate on core business courses without reaching out to related courses in other disciplines. This paper, using a “going concern” concept, demonstrates how the addition of economics in business school curriculum integration could equip stakeholders with better criteria to assess an entity.

A “Spreadsheet Approach” for Monitoring Faculty Intellectual Contributions for Maintaining AQ or PQ Status

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Richard Cobb

Jacksonville State University

Bill Scroggins

Jacksonville State University

ABSTRACT

In an earlier paper the authors suggested criteria to be used by an AACSB accredited business school to determine faculty Academically Qualified/Professionally Qualified (AQ/PQ) status in accordance with AACSB International Standards. Also, in a subsequent paper, the authors provided a suggested format for documenting faculty qualifications for a Peer Review Team (PRT). This paper provides a “spreadsheet approach” for monitoring faculty intellectual contributions. The result is a systematic process with three components to help achieve and maintain faculty AQ or PQ status with regard to intellectual contributions.

A Fraud Hidden by the Passage of Time

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Jaysinha S. Shinde

Eastern Illinois University

ABSTRACT

This paper reports on the results of a study conducted with undergraduate accounting students. The study focused on measuring student awareness of the McKesson & Robbins Fraud. Within this paper a detailed history of the fraud is provided to illustrate the fraud's impact on the modern accounting profession. Results from the study suggest that current undergraduate accounting students have little or no knowledge of the fraud. The level of awareness students possess was determined by two underlying factors.

Can We Apply TAM in Computer-Based Classes?

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University of Tennessee at Martin

ABSTRACT

While students may struggle in any classroom and require help outside of class, computer-based courses present the additional challenge of requiring the presence of hardware and software that may be unavailable or inconvenient for students when the class ends. This paper explores the concept of applying TAM to computer-related classes in order to encourage students to seek needed help. Increasing Ease of Use with respect to getting and receiving needed help may increase the likelihood that students will ask for and receive needed help in their computer-based classes. Two simple examples are provided demonstrating how this may be possible.

Career Counseling: Holland's Personality Types

Mark Revels

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ABSTRACT

John L. Holland is a researcher, educator, author, and social scientist whose work in the area of career choices is fundamental to any career counselor's training. His voluminous writings include Manual for the Vocational Preference Inventory (Holland, 1967), Self-Directed Search for Career Planning (Holland, 1970), the Vocational Exploration and Insight Kit (Holland et al., 1980), Dictionary of Holland Occupational Codes (Gottfredson, Holland, & Ogawa, 1982), My Vocational Situation--An Experimental Diagnostic Form (Holland, 1980), and Making Vocational Choices (Holland, 1997). The purpose of this paper is to summarize Holland's initial work and selected extensions to his theories, specifically in terms of personality types and career counseling.

Critical Skills for Project Management of Team Projects in Academia

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ABSTRACT

The fact that most software engineering professionals work in teams for the development of their projects make it necessary for a software engineering student to experience the team work and become familiar with related issues and potential problems. Problems of different nature regarding team projects have been extensively studied by researchers providing guidelines for best practice in handling team projects in an academic environment. In this paper, we address a very specific aspect of this issue which we believe needs more serious attention. We investigate the critical skills that we deem crucial for the project manager of the team for the project to succeed without major obstacles. Critical skills for software project management for industry have been discussed in [1] and others. While all of these skills could be valuable for successful completion of software projects in an academic setting, not all are practical due to nature of these projects. In this study, we elaborate on these issues and discuss those critical skills that are desirable and attainable in an academic environment, and propose a process for selecting desirable team leaders for academic projects. Although this study is based on our experience in our software engineering courses, the proposed approach can be with employed by instructors of other courses with team projects.

Do Business Students Have an Ethical Blind Spot?

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University of West Florida

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ABSTRACT

Ethical decision making is a critical skill of business leaders. Since business students are the business leaders of tomorrow, most business programs have designed curriculum components to teach ethical decision-making; but are these efforts effective at promoting decisions that are actually ethical? To be effective, ethical training must be not only expounded but also internalized. This pilot study examines whether or not business students have an ethical blind spot: a disparity between identifying an unethical action and choosing whether or not to commit the action and/or a favorable self-perception of their own ethical decision making versus that of their peers. Responding to three independent scenarios, 129 undergraduate and graduate business students demonstrated an ethical blind spot: indicating that they were not as certain that they would refrain from committing acts that they deemed unethical, and also indicating that they were fairly certain that their peers would commit the unethical actions.

Do Students Achieve Higher Grades when Working Together in Learning Teams than when Working Through Individualized Study Efforts?

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Mary Lewis Haley

Cumberland University

ABSTRACT

According to Barki and Pinsonneault (2001), research existed concerning the effects of teamwork in the business world. Little data was found concerning the effects of teamwork at the postsecondary level. This study used a descriptive, quantitative, correlation methodology to examine whether any difference existed in final course grades between students working in teams and students working individually. Participants were students in public speaking courses at a small private southeastern liberal arts university. This study failed to show any significant difference at the .05 level, $t(78) = .36, p = .73$. Students assigned to groups at the beginning of speech classes ($M = 87.43, SD = 6.37$) showed no variance from peers working individually ($M = 86.96, SD = 5.24$).

Effective Use of Adjuncts in Conjunction with University Professors for Administrative Internship Supervision

Greg Gibbs

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ABSTRACT

The author describes the model of internship supervision that is used at his University. The model has changed and is different than the norm. The combination of adjunct instructors/supervisors, site supervisors, and university professors makes for a dynamic partnership that adds significant quality to the program and for the intern/students. The standards that the program is based upon are further strengthened through such a model. Constant integration occurs within this model and a reiteration of the standards through each aspect of the internship is obvious with this partnership. Consistency has been increased through such a model as well. Student interns are regularly exposed to the elements of the ELCC (Educational Leadership Consortium Council) standards through all aspects. Supervising adjuncts remain under the training and oversight of the university professors in a much tighter way than in previous supervision models. Regular forums are set-up several times a semester where student interns, supervisors, and university professors meet and discuss topics as well as the usual individualized meetings on-site that the interns have with their site supervisors and the adjunct supervisors from the university. Overall, the nuances of this model have shown that the use of adjuncts under a structured format such as this is actually more beneficial than either just university professors doing the supervision or just adjuncts hired to meet in the field.

Evaluating Qur'anic Teacher Program in Teachers College, King Saud University in the Light of Quality Standards

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King Saud University

ABSTRACT

The research Aims to Evaluating The Qur'anic Teacher program at Teachers college, King Saud University in the light of Quality standards, a Questioner was used to collect the Data, the sample was (30) of Faculty member and Students Teacher in the college. Result shows that the program met the quality standards in Domains and Standards, but in the indicators the program met the indicators of Teaching strategy, learning Environment and management, not professionalism and Evaluation domains. More details of the results are discussed in the study. moreover; the recommendations of the research will present the results of the research.

Experiential Learning in Cost Accounting

Terry Dancer

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ABSTRACT

Experiential learning is a fancy term for something we all learned as children. As children, we quickly learned not to touch a hot stove. This was learning from experience. Experiential learning is learning from experience. A Chinese proverb, listed as quotation #12,274 in the Columbia World of Quotations also describes experiential learning. Confucius, the Chinese philosopher and reformer, is credited with the proverb, which states: I hear and I forget, I see and I remember, I do and I understand. Experiential learning is learning by doing. Thus, the essence of experiential learning is that experiential learning emphasizes active rather than passive participation on the part of the learner.

Failure to Meet Attendance Requirements: A Case Study

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ABSTRACT

This case study examines the termination of a long term employee for failure to meet no-fault work place attendance requirements. The employee was terminated after taking leave to plan and attend the funeral of a person who was living in the employee's home at the time of death. By taking three days of leave, the employee exceeded the number of days permitted by the attendance policy. Issues include whether management followed the procedures set forth in the policy, and whether the decedent met the definition of "immediate family member."

Gender and Anxiety: A Comparison of Student Anxiety Levels in Face-to-Face and Video Conferencing Courses

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ABSTRACT

This research focuses on the role of gender in face-to-face instruction and video conferencing instruction on students' levels of anxiety. This is in part due to the fact that one area that has not received much attention in either psychological or educational research concerns gender and levels of anxiety in students who are enrolled in a remote video conferencing learning environment. A difference in gender as it relates to education is an important focus of research. This is due to the increasing learning opportunities for female students (online in particular). However, upon reviewing gender related studies, the effects of this variable are questionable on student experience in alternative learning environments, such as video conferenced education.

Graduate Teaching Assistant Self-Efficacy: Preparing Future Professors

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ABSTRACT

Graduate teaching assistants require appropriate training and guidance throughout their experience as a GTA. This paper proposes that specific types of training provided at appropriate times (before, during, and after teaching a class) increase GTA self-efficacy and, ultimately, performance in the classroom. The paper concludes with a brief discussion of an outstanding GTA training program currently in place, the value of addressing self-efficacy in training programs, and avenues for future research.

Improving Women's Access to a Globalized Higher Education: The Promise of Distance Learning Programs

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ABSTRACT

As a result of implementing distance learning environments and the subsequent increase in global competitiveness, academic institutions have enhanced their ability to reach groups of disadvantaged people unable to attend locally distributed colleges or universities. One of these affected groups is women who may be restricted from furthering their education for geographic, cultural, religious, or safety reasons. Research indicates that the economic and societal advantages realized by the support of continuing education of women are numerous including promoting self-sufficiency, increasing earning potential, and the chance to adapt in an increasingly more globalized world. On a societal level, the education of women and their subsequent increased self-sufficiency allows for strengthening of the family unit, increased economic contribution to sustain local communities, and reduced dependency on governmental resources (Hill & King, 1993). The benefits of encouraging and providing diverse education methods to disadvantaged women not only affect them personally, but their families, their communities, the academic institution, and society in general as well. Consequently, in the interest of realizing these benefits and promoting continual positive social change, academic institutions should actively promote an ongoing policy that includes the consistent review of institutional staff, faculty, and programs to ensure that they continue to meet the educational needs and goals of disadvantaged women.

Involving Students in the Community: Mentoring as a Way of leading

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ABSTRACT

One should give back to society, whenever possible, A great way to give back to society is through mentoring. It is possible that when someone believes in something, it becomes believable. We are trying to prepare the youth for the future. We are trying to mentor in our community. Mentoring our youth, mentoring our community while creating the greatest exchange of all, knowledge and leadership. Mentors can make all the difference between who one is and who one could become.

Issues and Opportunities Associated with Operating an Entrepreneurship Internship Program: A Case Study

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ABSTRACT

Internships have become a well established type of active learning that are particularly useful in preparing students who will work in a wide variety of applied fields of endeavor. This research addresses a unique situation in which an internship program was modified with the intent to have an impact beyond its original scope. An added consideration is that the objective was to exclusively assign students to work directly with entrepreneurs (or in circumstances that would be readily transferrable to entrepreneurial pursuits). Using a case research methodology, authors address the issues associated with advancing the market presence of and operating an Entrepreneurship Internship Program. We chronicle the efforts of one of the authors to develop and grow an existing internship program at a regional university in the Southeast. We also discuss insights gained through implementing the undergraduate Entrepreneurship Internship Program, including a need for adequate time and a commitment of resources; planning, administering and reporting must be incorporated into the design of a viable program. We conclude with observations on the practical implications of this study as well as a brief commentary on future research.

Leadership: Building a Team Using Structured Activities

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ABSTRACT

As educators, we strive to anticipate reactions or outcomes of our instruction so that the learning or acquiring of information is as pain-free as possible. As leaders we also strive to build cohesiveness and trust in our groups or teams of employees so that the end goal or task is produced in a timely manner. However, setting the stage or mood for that to happen is one step that needs to be considered for either of those goals to occur. The following paper will review successful structured activities and ice breakers used by the authors in a mid-size southern university.

My Challenge: Transitioning from Transitional Face-to Face Course Instruction to a Hybrid Format

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ABSTRACT

This case study briefly describes the journey that one professor took in transitioning from face-to-face course instruction to a hybrid model. The purpose for moving into the hybrid model was to solve several problems including a decline in enrollment in the Educational Leadership courses and the university's need to move into the 21st century in the use of technology to deliver high quality, equitable instruction to students. The hybrid lesson format was based on the 14 Learner-Centered Psychological Principles developed by the American Psychological Association Task Force on Education (1993) and revised by the American Psychological Association Work Group of the Board of Educational Affairs (1997). Hybrid courses were developed and taught over the course of two semesters. After the first semester, data from the professor's course evaluation was used to improve the hybrid course design and implementation for the second semester. The professor comments on the challenges and the advantages of the hybrid format for both the professor and students including the impact on student achievement.

Peer Assessment of Group Project Work: Enabling Students to Provide Concrete Evidence of Fairness in Assessing Peer Contributions

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ABSTRACT

This paper contains results of an empirical study that tested the efficacy and acceptability of two templates designed to fully involve students in proper and fair peer assessments of their group coursework assignments by providing concrete evidence of independent progressive documentation of their peers' contributions to the work-process and end-product(s).

Two innovative compatible templates – the Progressive Evaluation Template (PET) and the Peer Assessment Criteria Template (PACT) – were developed to enable students provide progressive documentation of their peers' contributions to the student-led group project process in order to support the marks they award their peers and, at the same time, show concrete evidence of their fairness in the entire peer-assessment process. The templates were trialed through experimental usage by the faculty and students of three undergraduate classes in The Media School of Bournemouth University in Bournemouth, United Kingdom, and three undergraduate classes in the School of Business & Entrepreneurship of Lindenwood University in Saint Charles MO, United States. The trials were conducted in the 2009/2010 and 2010/2011 academic years respectively. The efficacy and acceptability of the templates were then tested through a cross-national opinion survey of all the students in the six classes.

The study results generally indicate positive acceptance of the templates and a significant relationship between the students' viability-perception of the tools and the levels of usefulness, comprehension, ease of use, and fairness they attributed to them. In discussing the aggregate findings, the paper also recommends ways of using the templates in digital peer-assessment contexts.

Performance Funding of Public Universities: A Case Study

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ABSTRACT

Key Performance Indicators are often used to give feedback concerning a post-secondary institutions progress toward policy goals. In this sense they are used to create a sense of accountability. The Government of Alberta (Canada) implemented an accountability policy initiative in the early 1990's. One aspect of the policy was the creation of key performance indicators for post-secondary institutions. They planned to use the measures to start funding universities and colleges on the basis of their relative performance. After a number of years the Alberta Government abandoned performance funding and the KPI initiative. They could not resolve the many political and managerial problems arising from the quantification process. The public documents relating to the life of this initiative provide the basis for a case study. The case study approach preserves the policy initiative so that post-secondary education stakeholders can reflect more deeply on the impact of KPIs. Alberta's case demonstrates that KPIs are a powerful policy tool. It was evident that the use of KPIs accelerated institutional responses to governmental policy. Caution is needed because incentives for unintended damaging managerial behaviour were also increased. The relevance of the case is increasing due to the current increased interest by State Government in performance funding of State Universities.

Residential Broadband Access for Students at a Tennessee Community College

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Don Good

East Tennessee State University

ABSTRACT

The purpose of this study was to determine the availability of internet access for students attending a community college in east Tennessee during the spring semester 2010. In particular, it is unknown to what degree broadband internet access is available in the counties that the college considers its service area.

The research was conducted during the spring semester 2010 including the months February, March, and April of 2010. Data were gathered by surveying currently enrolled students of the college. Twelve percent of the population responded to the study. The survey instrument covered the areas of demographics, internet connection type from home, and usage of that internet service for coursework.

The results of the data analysis gave insight into what degree-seeking students of the college had access to high-speed internet from their homes. For example, over 20% of the respondents did not have an internet connection at all or have only dial-up available at their home. Thirty percent were dissatisfied with their current high-speed internet service. Approximately 64% thought high-speed internet was very important in completing coursework. The study provided an increase in the body of knowledge on internet access for students and increased the body of knowledge for internet availability in the surrounding counties of the institution.

Should Junior Faculty Teach in Management Development Programs?

An Analysis of the Potential Pros and Cons from Junior Faculty Members' Perspectives

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Indiana University Southeast

David M. Eplion

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ABSTRACT

Business school faculty members face a number of (sometimes conflicting) demands. In many schools, the primary expectation is for them to research at a high level. Even in more “balanced” schools, strong research is typically a prerequisite for attaining tenure and promotion. It was not surprising then that Porter and McKibbin (1988) found that while 50% of all business school faculty members felt their primary focus should be on research, only 10% thought the same about teaching.

The pressure to research at a high level is perhaps even more pronounced for Junior Faculty members many of whom have not had enough time in their positions to fully develop productive research streams or to establish themselves as experts in their fields. Perhaps because of this, many new faculty report being advised to focus exclusively on their research until they are tenured.

The potential limitations of this advice are evident when considering the fact that in addition to being expected to develop a productive research track record, many junior faculty are also required to perform well in the classroom, and to provide service to the school and community (Austin, 2003; Walker, 2008). Five years or so is not much time for them to master all these skills, especially since many graduates report that they believe their Doctoral Programs left them ill prepared to excel as college professors (i.e., Golde and Dore, 2001).

Six Challenges for the Future of Online Instruction

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ABSTRACT

The proliferation of online courses to address the dilemma of limited physical space and rising student enrollment in universities may be creating unintended consequences for administrators, faculty, and students. This paper examines six of those consequences, which while serious, are not yet crises. They are at least challenges and may be unique to online instruction. Included in the discussion of challenges are faculty hiring practices, student dishonesty, who will improve the effectiveness of online teaching, “burnout” for online faculty, faculty teaching loads and office hours, and student demand for more interaction with faculty.

Strategic Planning in e-Learning: The example of King Saud University

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King Saud University

Sultan Almutairy

King Saud University

ABSTRACT

This paper aims to demonstrate the experience of King Saud University (KSU) in crafting its strategic plan for the e-Learning. This Strategic plan has won the best strategic plan at KSU level among 29 other competing plans . The paper discusses all the processes and phases involved in writing a prize-winning strategic plan including: identifying and engaging stake holders, SWOT analysis, benchmarking, and gap analysis.

As a result of the above mentioned effort to a plan for the Deanship of e-learning and Distance Learning, the mission, message, and strategic objectives have been set as follows:

Vision: A distinguished E-learning environment.

Mission: Offering distinct learning and innovative researches to serve the society and contribute in the knowledge building through stimulus environment, and the ideal usage of the technology, and national and international partnership.

Strategic Goals:

Disseminating the Culture of E-Learning.

Assuring the Quality for E-learning in University's Colleges

Developing Employees' Abilities & Skills in E-learning.

Creating a Motivational Environment for E-learning.

Enhancing the Community Partnership in E-learning.

Participating with Colleges in Providing Distance Learning Programs

providing Qualified Manpower To Increase the Efficiency of E-learning Services.

Participating in Building Knowledge-based Economy.

In order to achieve the stated objectives the strategic plan has proposed a number of initiatives and projects for the E-learning deanship. The plan also included an action plan, a communication plan, and a tracking and reporting plan to ensure the success of its projects and initiatives.

Teaching the Functions of Interest: An Alternative Pedagogy

Michael Crean
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ABSTRACT

Seven Violations of Occam's Razor in Teaching The Six Functions of Interest

1. Teaching only 4 of the 6 functions;
the two missing functions are the Sinking Fund Factor (SFF) and the Mortgage Constant (RM);
Colorado law requires using IF4 and IF5!?!)
2. Using reciprocals for the two missing functions;
yet there are three sets of reciprocals among the six functions of interest;
("give me 6, or give me 3, but please never give me 4")
3. Using different names and symbols for the various Interest Factors;
4. Using different numbering and ordering by different textbooks and professors;
5. Interest Factor tables differ between disciplines (Finance and Real Estate).
(one interest factor per table with many rates vs. one table per interest factor with one rate);
6. Using short-form equations, rather than the long-form equations;
(The Jonathan B. Hills Story); and
7. Stating that cash outflows are negative numbers;
(because spreadsheet and financial calculator directions say so).

The Conceptual Change Model (CCM) Today and Beyond

Tanzeem Iqbal Ali

University of Wyoming

ABSTRACT

Conceptual change has been a much researched area for teaching and learning in the last thirty years. Many variations have developed as a result of application in different fields of study and content areas. This paper looks at the development of the Conceptual Change Model (CCM) by Dr. Joseph Stepan (beginning in the 1980s) as a teaching model and Schmidt, Saigo and Stepan (2006) as a teaching model and philosophy comparing it with traditional instruction. The paper's aim is to make the teaching and learning community aware of the CCM, while reflecting on some questions raised by other researchers on its effectiveness in classroom practice.

The Higher Education Technology Leader: A 40-Year Perspective

Ronald Black
University of Phoenix

ABSTRACT

Higher Education exists as a community of scholars dedicated to the creation and dissemination of knowledge and the preparation of future leaders in a global society. For many students there are significant barriers to full participation in this teaching and learning experience. Technology is intended to break down the barriers of time and space and enable more of our students to participate and collaborate with faculty and other students. Certain critical thresholds must be met in order to use technology to communicate, collaborate, and transform teaching and learning. Technology can help the learner to get connected to information and learning communities; expand participation in the teaching and learning process; improve access to learning materials, experts, and peers; and provide new channels for active learning. These new teaching and learning options will require substantial leadership.

University Outreach Programs: Service to the Surrounding Communities while Developing Faculty

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Mark Hearn

Jacksonville State University

Richard Cobb

Jacksonville State University

ABSTRACT

University Outreach programs have evolved from their agricultural roots to virtually all areas of higher education. Outreach programs are a key element in endearing institutions of higher education to their surrounding communities and constituents. This paper discusses the evolution of university outreach. Benefits of outreach for the institution, faculty, and community are discussed. A outreach program is reviewed. Recommendations for fostering future outreach programs are presented.

Victims of The Wireless Game: A Case Study on Wartime Decision Making

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Stautzenberger College

James Kerner

Athens State University

R. Bryan Kennedy

Athens State University

Susan D. Herring

Athens State University

Linda Shonesy

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ABSTRACT

This case study addresses a very difficult decision faced by Great Britain's military leadership during World War II in their continuing intelligence efforts to confuse the German high command concerning the D-Day attack. The "wireless game" was utilized by both sides and depended upon the discovery and capture of undercover wireless agents. Agents working undercover gathered and transmitted all types of secret information concerning troop movements, battle plans, etc. The British relied on certain checks to determine if a post had been captured. With the capture of an agent and the wireless equipment, the transmission of deceptive information could begin. If the decision were made to send relief agents to a captured post, it meant the new agents eventually would be arrested and perhaps executed. The British dilemma can be summed up as follow: Is it ethical to sacrifice the lives of a few undercover agents to help save the lives of hundreds, potentially thousands, of Allied soldiers on the beaches of Normandy?

Virtual Lab Use and Evaluation for Information Assurance Education

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Bowie State University

ABSTRACT

Information assurance students need to be challenged and have the best possible environment to practice the material they learn in lecture and during discussion in a class. In this paper, we describe the use and evaluation of a virtual lab developed to support the information assurance program. The Lab gives students an opportunity to do hands-on security related exercises and assignments. Since the lab usefulness and impact to students' learning are critical, an evaluation has been done and results are presented. The evaluation results give us direction on what needs to be added or changed with the lab for future.

What is a Course Manager?

The Need for a Student-Faculty Liaison in Executive Education

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ABSTRACT

The Global Leadership Executive MBA (GLEMBA) program at The University of Texas at Dallas (UTD) is a hybrid cohort program. GLEMBA started using course managers in 1999 as a liaison between students and faculty. This enhanced student satisfaction and reduced some of the administrative issues for faculty. This paper discusses the decision to use a course manager, the role of a course manager, benefits and limitations, and future developments in the course manager function.

Who Owns Social Media?

A Look Inside University Facebook Pages

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ABSTRACT

Social media is quickly becoming a valuable tool used to attract students to universities. This study will investigate which department manages the social media efforts at various universities. Social media facilitates a constant dialogue between the organization and its publics, thus public relations professionals are best suited to manage social media. To study the social media tactics of universities, the researcher proposes using Kent and Taylor's (2002) dialogic communication theory measurements to see if the university Facebook pages managed by public relations professionals are better at maintaining relationships than other departments such as admissions or marketing.