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## **ADOPTION OF ACTIVITY-BASED COSTING**

**Mark White, Tennessee Tech University**  
**Ismet Anitsal, Tennessee Tech University**  
**M. Meral Anitsal, Tennessee Tech University**

### **ABSTRACT**

Activity-Based Costing (ABC) is one of the most researched topics in management accounting today. An examination of a large number of studies on the subject allows general trends to be identified. Worldwide, ABC adoption levels are lower than expected given the apparent benefits of adoption, which is termed the ABC Paradox. Several developing nations examined in the study show promising ABC usage rates, such as Saudi Arabia, Jordan, and Malaysia.

Through application of Abrahamson's model of innovation diffusion to Activity-Based Costing, further trends can be detected. Abrahamson's model is composed of four perspectives or motives for adoption: efficient choice, fad, fashion, and forced selection. Efficient choice is typically the dominant perspective, while fad and fashion play a significant role in certain periods of the ABC life cycle. Forced selection is currently not a factor in the decision process.

This study divided the adoption process into three stages: consideration, adoption, and outcome. Satisfaction with the existing accounting system is the most significant factor in the consideration stage for most companies examined. In the later stages, the level of support from top management and other departments is important for implementation and long-term ABC success.



# **COMPARING THE QUALITY AND QUANTITY OF INFORMATION RECEIVED FROM TRADITIONAL, WEBCAM AND BOARD CHAT FOCUS GROUPS**

**William C. Ingram, Lipscomb University**

**Randy A. Steger, Lipscomb University**

## **Abstract**

In qualitative marketing research, conducting online focus groups is becoming an increasingly popular method. The main benefits of Internet-based focus groups include lower cost such as no travel expenses, automatic capture of the discussion data, and the ability to reach remote or busy populations that tend not to participate otherwise because of inconvenience. Although internet focus groups have become popular, little research has been done to compare the quantity and quality of information received from these newer methods of communication. Using multiple measures of data quality, this study compares the information collected from three methods of focus group communication: a traditional face-to-face offline focus group, an online asynchronous group (Discussion Board) using text, and an online synchronous webcam group. Using a single-blind test, where two levels of independent judges evaluated three standardized scripts, the research indicates that the asynchronous discussion board gave the best overall information to answer the market researcher's questions. The traditional face-to-face group had the most interaction while the webcam group was rated poor on most of the quantity and quality criteria measurements.





# **SERVANT LEADERSHIP: VALIDATING THROUGH FOLLOWER PERCEPTIONS**

**Dustin Kelley, Regent University**

## **ABSTRACT**

This applied research article serves to interpret the impact of demographic similarities and differences between followers and self-proclaimed servant leaders relating to leader effectiveness. Despite a CEO's self-classification as an effective servant leader, the true interpretation of servant leadership effectiveness is argued to be validated through follower perceptions. This unique quantitative study follows an organization through the negotiation of a leadership change process under the direction of a youthful, newly emergent, and self-proclaimed servant leader. In particular, this study focuses on servant leader perceptions of the new CEO as expressed by his staff taking into consideration similarities and differences of demographic criteria (age, tenure, & gender) by applying Dennis and Bocarnea's servant leadership assessment instrument (SLAI). Through the establishment of 3 research questions pertaining to each of the 3 demographic criteria presented, this study provides a greater understanding for follower interpretation of effectiveness by assessing perceptions of the new servant leader's methods. Findings indicate that demographic similarities and differences between the CEO and his followers have minimal impact on servant leadership perceptions pertaining to leader effectiveness.



## **GENDER DIFFERENCES IN LEADERSHIP**

**Kasey Dodd, Florida Tech**  
**Robert D. Gulbro, Athens State University**

### **ABSTRACT**

In the past, there has been a great deal of debate revolving around what sets apart leadership and management and how critical good leadership, versus management, is to all institutions. There appears to be concurrence that leaders must have strategic vision (strategic planning), good communication skills (effective communication), creativity (alternatives), and the power to believe in and empower subordinates (motivational approaches). Current leadership thinking emphasizes many characteristics normally believed to be feminine traits often utilized by women filling leadership positions in a company. Stephen Covey, principle focused management expert, notes that a leading movement of the long term future will turn toward the “natural abilities and talents of women.” He states that “leadership is more of a right-brained intuitive, visionary approach toward building relationships with people”, assuming that women would have the advantage in today’s leadership trials. Are men and women different when it comes to leadership?



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# **IDENTIFYING SYNERGY IN SMALL GROUP COMPETITIONS: AN APPLIED SETTING APPROACH**

**Cheryl Clark, Georgia Gwinnett College  
Beach Clark, Mercer University**

## **ABSTRACT**

When forming small groups, ideally the performance of the group would exceed that of any individual in the group. This increased performance is often described as synergy. Yet, research shows that identifying and quantifying the presence of synergy in small groups or dyads has been difficult. Even more challenging has been the ability to demonstrate synergistic relationships in “real world” or applied settings. The purpose of this study was to determine if synergy could be measured in a competitive sporting event. In other words, can we compare the performance of small groups (dyads) to that of individual performance to determine the existence of synergy? The individual performance metrics of skill and money earnings were assigned to each participating golfer and ranked before comparing to dyad performance. Then, using the dyad performance data from 2004 through 2013 from the Ryder Cup and President’s Cup golf tournaments the performance outcomes of dyads were compared to the individual metrics and analyzed. Using J. R. Larson’s definition of synergy, the results showed that when comparing individual performance to dyad performance, synergy was evident in more than 40% of the dyads and in particular, 25% of the dyads demonstrated strong synergy.



# **ETHICAL LEADERSHIP: DOES INTEGRITY MATTER?**

**Stephen Carlson, Piedmont College**

## **ABSTRACT**

This study investigates subordinate perceptions of supervisory integrity behaviors in an organizational setting and its impact on perceptions of ethical climate and organizational support as well as subordinate affective commitment. Age and supervisory responsibility differentiate perceptions of supervisory unethical behaviors. As age increases, perceptions of unethical behavior decline while perceptions of supervisory support as well as affective commitment increase. In younger groups as subordinates take on supervisory responsibilities, perceptions of unethical behavior of their supervisors increase with corresponding decreases in perceptions of supervisory support as well as subordinate affective commitment. No statistical differences in perception of ethical climate were detected in either of the two control conditions.

## **INTRODUCTION**

This study investigates subordinate perceptions of supervisory integrity behaviors in an organizational setting. Does the perception of supervisory integrity have any relationship to the subordinate's perceptions of the organization's ethical climate and organizational support? In turn do these perceptions have an impact of the subordinate's organizational commitment? Inquiry into the dimensions, antecedents and consequences of ethical leadership has been subject of numerous research projects and articles over the past twenty years. This study takes a closer look at ethical leadership at the supervisor-subordinate level and the effects of unethical behaviors of supervisors on subordinate perceptions.

Ethical leaders can be defined as moral, fair, principled persons that express genuine concerns for subordinates and model expectations of high ethical standards (Brown et al., 2005). Ethical leaders have a strong moral identity and mediate group ethical conduct and relationship conflict (Mayer et al., 2012). While Schein (2010) posits a "trickle down" effect of ethical leadership from the top of the organization and its overriding influence on corporate culture, Mayer et al. (2009) found that supervisory level ethical leadership mediates group level deviance and organizational citizenship behaviors. Hansen et al. (2013) found support that commitment to the immediate supervisor and the organization is partially mediated by the supervisor's ethical leadership behaviors. They note "ethical leaders impact not only subordinate ethical behavior but also a very broad range of employee attitudes and behaviors critical for organizational performance."(447)

Integrity invokes characteristics including truthfulness, honesty in dealings, trustworthiness, fairness, benevolence, and avoidance of unethical behaviors. Noelliste (2013) notes that integrity for the supervisor is their ability to serve as moral agent for the organizational unit. Simons (2002) defines a behavior integrity construct that links subordinate trust, organization citizenship behaviors, and job performance to the supervisor's word-deed-values alignment. Thus a supervisor's unethical behaviors undermine credibility and trust of subordinates.

## METHODOLOGY

Working adults in the Atlanta metropolitan area served as the sampling frame for this study using a snowball convenience sampling method. Two samples were taken within a 90 day timeframe. The first was a pilot study to verify use of the measures using working adult business students at a Southern university. We estimate as many as 1,000 individuals received the e-mail invitation yielding 213 completed responses from over 350 viewing the online survey combined with 57 hard copy versions for a total 270 responses.

While 25.2% of respondents were in a young professional category (21-29), over 56% were over 40 thereby reflecting greater work experience and perspective when assessing supervisor integrity. Education levels were also high with 61.1% having completed a college degree and more than half those completing a graduate degree. Only 10.7% of respondents indicated direct supervisory responsibilities.

Four established scales were incorporated into a survey to assess the relationships among four constructs; perceived leader integrity, perceived supervisor support, ethical work climate and affective commitment. A 31 item scale measured the subordinate's perception of his or her direct supervisor's perceived integrity (Craig & Gustafson, 1998). Meyer and Allen's three component Organizational Commitment scale (1997) was the source of three items to measure the affective commitment component of the model. Other measures in the survey included Victor and Cullen's 26 item Ethical Climate questionnaire (1988.) and the 21 item Perceived Organizational Support scale (Eisenberger, Huntington, Hutchinson & Sowa, 1986). In addition the survey included seven demographic profile questions.

The Perceived Leader Integrity Scale (PLIS) is scored using the sum of the responses (value 1-4) across all 31 item (Craig & Gustafson, 1998). Each item indicates a negative behavior the authors considered unethical or illegal with a response ranging from 1 (not at all) to 4 (exactly) when describing the supervisor's behavior. Higher scores indicate increased level of unethical behaviors that undermine subordinate perception of supervisor integrity and trustworthiness. Lower scores indicate perceptions of higher levels of supervisor ethical integrity. Craig and Gustafson suggested evaluating PLIS scores with three levels; high ethical integrity (31-35), moderate ethical integrity (36-66), and low ethical integrity (67-124).



### SUPERVISORS VS NON-SUPERVISORS

Respondents with supervisory responsibility score the integrity levels of their immediate supervisors more harshly than those in non-supervisory roles on a three to one basis.

**Table 1**  
**ETHICAL LEADERSHIP AND PERCEIVED LEADER INTEGRITY**  
**Non-Supervisor vs Supervisor Perceived Leader Integrity Scores**

Role	N	Mean Score	SD	Perceived Leader Integrity Group*		
				High	Medium	Low
Non-Supervisor	231	40.853	16.466	57.3%	28.2%	10.4%
Supervisor	29	54.931	24.649	37.9%	27.6%	34.5%

\*  $\chi^2 = 14.567, p < .005$

Having established a statistically significant difference between the PLIS scores from supervisors and non-supervisors, was there any difference in means for other climate and supervisor relationship variables?

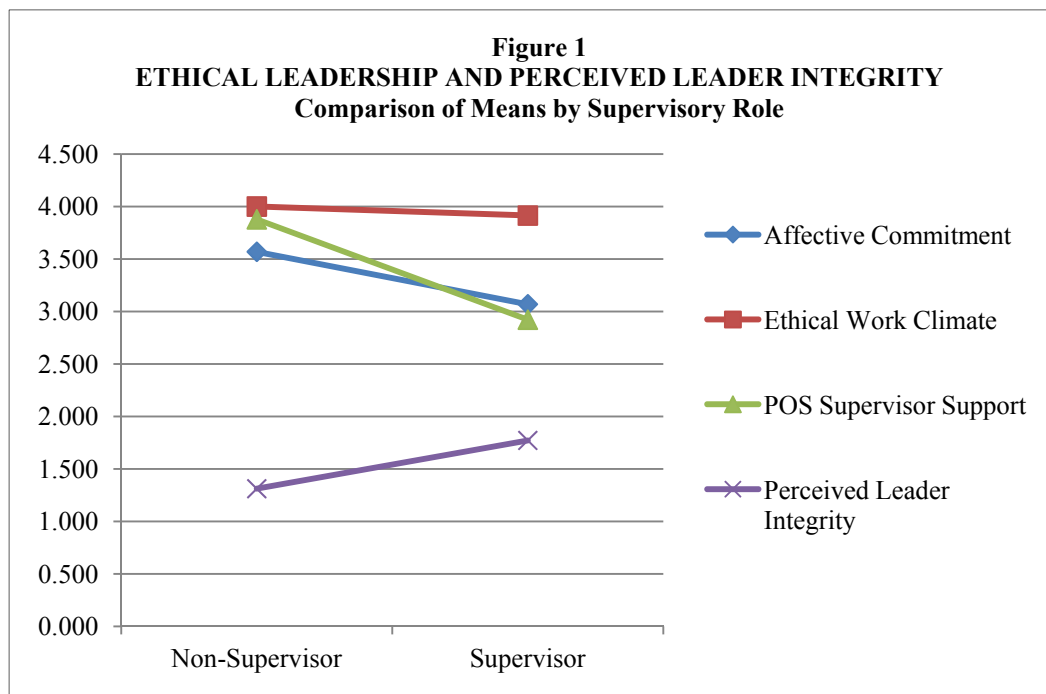
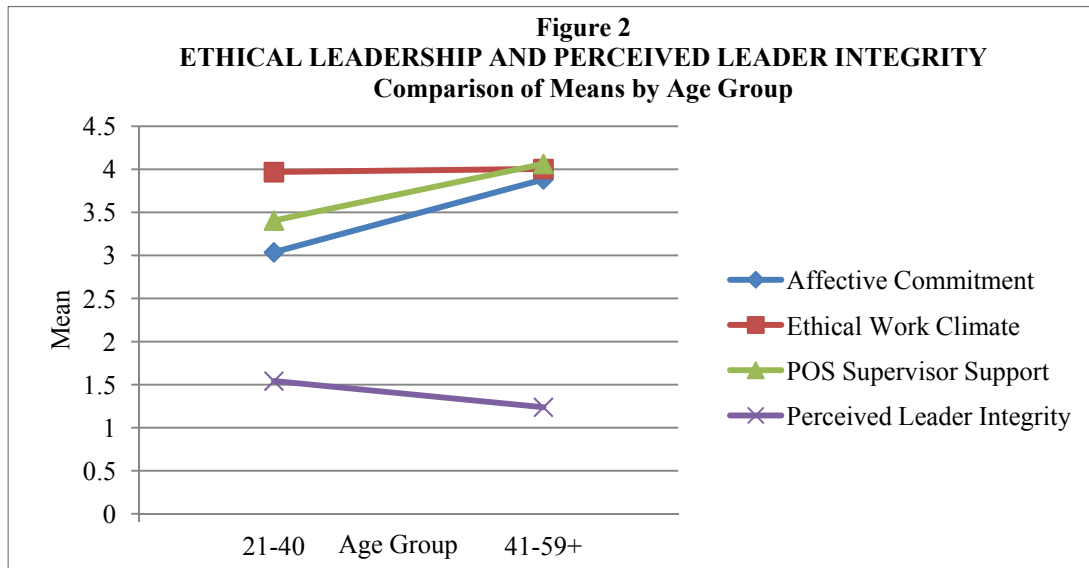


Figure 1 suggests that while ethical work climate remains relatively constant between the two groups, respondents in a supervisory role report higher levels of unethical behavior from their immediate supervisors also report lower scores for both the supervisor support component of the Perceived Organization Support scale and the affective commitment component of the

Organizational Commitment scale. When PLIS scores go up indicating lower ethical behaviors, scores for outcomes go down.

### AGE DIFFERENCES

Differences between age groups when scoring immediate supervisors are statistically significant in both ANOVA ( $F = 3.319$ ,  $p < .005$ ) and chi-square tests ( $X^2 = 41.257$ ,  $p = .005$ ). Over 65% of the low ethical scores occurred in younger age groups. We split the dataset at 40 years old to examine differences of means for other climate and supervisor relationship variables as well as differences in perceived leader integrity scores by age grouping. Figure 2 suggests that older employees tend to develop higher perceptions of supervisory support and attain higher levels of affective commitment. The decline in PLIS scores is indicative of higher ethical behaviors. Perceptions of ethical work climate remain fairly constant across all age groups.



Industries recording the highest percentages of low ethical rankings (highest PLIS scores) were retail, telecom and other. A  $X^2$  test failed to establish a relationship between age and industry for respondents scoring supervisor's perceived integrity behaviors above 67. Both ANOVA and  $X^2$  tests indicated that functional role within the respondents organization had no influence on the PLIS scores.

### DISCUSSION AND CONCLUSION

This study shows as increased levels of unethical supervisor behavior are perceived by subordinates then subordinates perceive reductions in supervisory support and affective

commitment. These results (Table 2, Figure 1) indicate first line and middle level supervisors perceive greater levels of unethical behaviors from their supervisors than non-supervisory personnel. While this phenomenon is evident across all of the industries surveyed, the retail sector stands out as the highest representation of supervisors with lower ethical ratings of their direct supervisors (34.5 %).

Two issues arise when reviewing results by age group. Lower levels of scores for the perception of ethical behaviors, supervisory support and affective commitment among younger age groups suggests supervisors of employees in these groups should be more alert to the interpretation of their behaviors (Figure 2). In addition, from an human resources management perspective, more attention should be given to training and monitoring supervisors of younger personnel in their first years of supervisory responsibilities. In particular, supervisors should undergo additional training on methods and company expectations for their modeling of ethical behaviors for both subordinates in both supervisory and non-supervisory positions.

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# **THE IMPACT OF INFORMATION TECHNOLOGY MATERIAL WEAKNESS ON CORPORATE GOVERNANCE CHANGES IN FAMILY-OWNED BUSINESSES**

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Jacqueline E. Chevers, The University of the West Indies, Mona**

## **ABSTRACT**

Research has demonstrated that information technology (IT) has a direct effect on corporate governance and also that IT is a driver of firms' performance. As a result, firms have been making huge investments in IT, especially in the area of internal controls in an attempt to promote good corporate governance. However, it is believed that many executives are not placing sufficient attention to the critical role played by IT, especially with respect to internal control material weaknesses. This has led to numerous incidences of financial mis-statements and collapse of organizations in both developed and developing countries. But firms in developing countries usually have weak governance structures, especially family-owned businesses (FOBs). They are characterized as having less capacity to re-bounce from such incidences and as such need to strengthen their governance structure in an attempt to achieve good performance. Hence, the purpose of this study is to develop a research model to assess the impact of IT material weakness on corporate governance changes in family-owned versus non-family businesses (NFBs) in a developing country context. It is hoped that the findings will encourage business executives to incorporate IT as a means of internal control in an attempt to achieve good corporate governance which can improve firms' performance.

Keywords: Corporate governance, developing country, family-owned business, non-family business, information technology material weakness



## ACCEPTABLE CHEATING BEHAVIORS?

**Wendy C. Bailey, Troy University**  
**S. Scott Bailey, Troy University**  
**Connie Nott, Troy University, Troy**

### ABSTRACT

*The investigation of academic dishonesty is timely, relevant and important to the global business environment. There appears to be a link between acceptance of academic dishonesty and ethical business decisions. Student attitudes towards academic dishonesty have been widely studied across cultures in the last decade. International (Vietnamese) and domestic students differ in their acceptance of specific forms of academic dishonesty. A total of 621 business students responded to our survey. Respondents were either domestic or international and graduate or undergraduate students. They responded to five statements and two questions about academic dishonesty. Analysis of contingency tables indicated that international and undergraduate students a higher acceptance for specific forms of cheating and that there is more difference by gender among the international students.*

*Keywords: Academic Dishonesty; Cheating; Business Students; International Students, Graduate Students; Gender Differences*

### INTRODUCTION

Business student cheating conjures up deep concerns since business leaders have been known to act unethically (Smyth, Davis, and Knoncke, 2009). Chapman and Lipton (2004) refer to cheating as a “widespread, insidious and global problem”. “[T]here is an increased need for business schools to address academic dishonesty because what students learn as acceptable behavior in the classroom impacts their expectations of what is acceptable professionally.” Iyer and Eastman (2006 p. 102). Obviously, academic dishonesty has importance far beyond the academic setting and is being researched because of its global importance.

This study addresses the gap identified by Lupton, Chapman and Weiss (2000 p. 232) when they stated “To date, there is little cross national cheating research”. Lin and Wen (2007) also mention that more studies of Asian students are needed, since Asians are participating in the workforce and a propensity to cheat could carry on into their careers.

We add to the literature on academic dishonesty and on cross national differences as well as differences by class level and gender. We report on the acceptance level of specific forms of academic dishonesty by international students, domestic students, graduate and undergraduate

students. Comparisons of male and female acceptance levels add to the gender literature on this topic. A total of 621 students from one US public university responded to identical self-reported statements and questions in English. There were 237 graduate students and 379 undergraduate students, 217 were in international classes and 399 were in domestic classes, 356 were female and 254 were male.

## METHODOLOGY

All students surveyed were attending classes at a single university in the United States (domestic) or in Vietnam (international). The students were attending undergraduate or graduate business classes. Table 1 shows the level of class work and the gender breakdown of the students surveyed.

**TABLE 1. DESCRIPTION OF SAMPLE RESPONDENTS**

	All	Nationality	
		Domestic	International
All students surveyed	621	399	217
Undergraduates	379	187	192
Graduates	237	212	25
Males	254	158	96
Females	356	239	117

The survey had two parts. The first set of statements portrayed an academic situation where another student was cheating on an exam using prohibited notes. The analysis of the student responses to these five statements are reported in “International Students Do View Cheating Differently” (Bailey, Bailey and Nott, 2014).

The two additional questions on the survey were:

Which of the following behaviors do you personally feel is acceptable and shouldn't constitute an academic honesty violation? (Check all that apply).

Which of the following do you feel you might do if you felt there would be no legal or academic repercussions from it? (Check all that apply).

The possible responses to these two questions were:

Copying short passages or a few sentence from a book, periodical, or the internet without providing a citation

Copying short passages or a few sentences from a book, periodical, or the internet and providing a citation, but not using quotation marks

Giving a friend or acquaintance hints about what is included on an exam that you took already but they haven't taken yet

Giving a friend or acquaintance copies of questions which were included on an exam that you took already but they haven't taken yet



- Taking an exam for another person
- Using notes on an exam when you are not supposed to
- Asking a classmate for an answer on an assignment or exam
- Copying an answer from another classmate without them knowing about it
- Turning in copies of solutions you found on the internet for solved problems as your own
- Using a published test bank or instructor's manual to take tests or do graded homework
- Copying large amounts of material from published sources and presenting it as your own (nearly all of a report, term paper, etc.)
- Using published term papers purchased on the internet
- None of the above

Table 2 shows the variables recorded from the student information and the survey statements and questions.

**TABLE 2. VARIABLES**

Group	Categories in Groups			
Nationality	Domestic	International		
Graduate Status	Undergraduate	Graduate		
Gender	Male	Female		
Five statements:				
Description of cheating situation: If I became aware of a classmate cheating on an exam by using notes that were not allowed I would:				
<ol style="list-style-type: none"> <li>1. Ignore it</li> <li>2. Ask the person to stop</li> <li>3. Notify the instructor anonymously</li> <li>4. Personally tell the instructor</li> <li>5. Tell an authority not the instructor</li> </ol>				
Original Statement Responses*				
Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Two questions:				
<ol style="list-style-type: none"> <li>1. Which of the following behaviors do you personally feel is acceptable and shouldn't constitute an academic honesty violation? (Check all that apply).</li> <li>2. Which of the following behaviors do you feel you might do if you felt there would be no legal or academic repercussion? (Check all that apply).</li> </ol>				
Original Statement Responses Summarized As				
None selected	One or more selected			

\* The statement responses were summarized into Agree, Neither Agree nor Disagree (ambivalent), and Disagree. Results are reported in Bailey, Bailey and Nott, 2014.

Here we wanted to see if one group of students would feel more strongly that any specific type of cheating or plagiarism is wrong, regardless of the type of behavior, so for these two questions, we recorded the survey results into a binary set:

- One or more responses (other than “none of the above”) indicating acceptance of that form of behavior.
- None of the above

We employed chi-squared goodness of fit analysis to the responses to both parts of the survey. Statistically significant results are presented in contingency tables (Table 5, 6, 7 and 8). The respondents’ answers are displayed in Tables 4 through 8 in the Results section. We examined differences between the following groups: international versus domestic students, graduate versus undergraduate students, and males versus females. We also examined differences within the sub groups.

## RESULTS

A summary of the results of Question 1 are in the table below. Question 2 had very similar results except as shown on Table 7. Broadly, there were statistically significant results between all groups, and most sub groups within the groups. Detailed results and descriptions are shown in the remainder of this section.

**TABLE 3. SIGNIFICANT RESULTS FOR QUESTION 1**

Group	There are differences between these sub groups	P values for Question
		#1
All	Domestic, International	.000
All	Undergraduate, Graduate	.000
Undergraduate Students	Domestic, International	.000
Graduate Students	Domestic, International	.000
Domestic Students	Undergraduate, Graduate	.000
International Students	Undergraduate, Graduate	.000
International Students	Male, Female	.037
Female	Domestic, International	.032
Male	Domestic, International	.001

More international students are inclined to accept some form of academic dishonesty. That is true for both international graduate and undergraduate students. Among the international

students there is a difference in view between males and females with females indicating that say than none of the behaviors are acceptable more often. The significant results are summarized in Table 4 - 6.

When the students were first grouped by class level with undergraduate and graduate students as separate groups, there are differences in attitude between domestic and international students. Graduate domestic students tend to view all of the behaviors as unacceptable at a much higher rate than graduate international students, but the reverse is true at the undergraduate level.

Domestic students tend to feel none of the behaviors are acceptable at a much higher rate than international students. This is true among female domestic students and among male domestic students as separate groups. International female students tend to feel none of the behaviors are acceptable at a much higher rate than international male students (Table 5)

Very significant differences in undergraduate to graduate comparisons are consistent across genders. For both females and males the graduate students voiced a higher level of non tolerance for any form of academic dishonesty. Among the international students there is a difference between females and males with more males being inclined to tolerate some forms of academic dishonesty (Tables 5 and 6)

As expected, the responses to question 2 closely mirror the responses to question 1. However, the differences in the responses are intriguing.

Among international students, there no longer appears to be a difference in view between males and females - and among graduate students, there no longer appears to be a difference in view between international and domestic students. However, among international students, graduate international students are more likely to feel they would not employ any of the behaviors than do undergraduate international students. (Table 7)

**TABLE 7. STATISTICALLY SIGNIFICANT CHI-SQUARED RESULTS FOR QUESTION 2  
INTERNATIONAL WITH UNDERGRAD AND GRADUATE DIFFERENCES**

<i>Question 2: Which of the following behaviors do you feel you might do if you felt there would be no legal or academic repercussions from it? (Check all that apply).</i>			
International	None checked	Some checked	Total
Undergrad	0	192	192
Graduate	9	19	28
		Chi sqr = 64.3	p-value = 0.000

## **CONCLUSION AND RECOMMENDATIONS FOR FUTURE RESEARCH**

“American educators should understand that it is very likely that their non-American students (at home or abroad) have a different perception of what is or is not cheating. Further, the non-American students and a U.S. educator may also have very different perspectives concerning the role instructors should play in the prevention of cheating.” (Lupton, Chapman, Weiss, 2000, p. 235). We continue on the early direction of research which was primarily US

based and studying characteristics, attributes and situations of the students. And we add to the current research which is looking at students across cultures and across education levels. Since 2000 there have been several studies that documented the differences between students at one international site or country, but the topic has not been fully explored. Our results quantitatively validate the perceived difference in international students that has been observed by instructors as they teach in different countries.

We also looked at the self-reported opinions of students towards academic dishonesty and found less difference in domestic male and female students but statistically significant differences between international students and domestic students and between graduate and undergraduate students. And similar to Iyer and Eastman (2006) we found some evidence to suggest gender differences do exist, but lessen as students proceed to graduate status.

The scope of this survey is narrow. It could improve with additional questions. It would be interesting to expand the survey questions to query “why” to identify student reasoning. In the future, we would like to expand our survey to include other forms of academic dishonesty.

Just as many current studies are reporting, we found that there are differences in the perceptions and tolerance of students from different countries. International students appear more tolerant of academic dishonesty than their domestic counterparts. The gender-based analysis of the responses produced no surprises. There are more gender-related differences among the international students and fewer differences among domestic graduate students.

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