Allied Academies’
Spring International Conference Program Schedule
2014

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Please Note that Admittance to the Awards Dinner Requires a Dinner Ticket

Please wear your name badge to all functions.

Welcome to Nashville!
Letter from the Conference Chairs

Welcome to Nashville! We hope that you will enjoy your stay here and that the Conference will be prove to be a successful one for each of you. This is the twentieth year of the Allied Academies. As you know, the organization is a not for profit corporation and is not sponsored by any university or organization. We are dependent upon conference registration fees and membership fees. Our mission is to support and encourage the exchange of ideas in higher education throughout the world. To that end, we sponsor conferences and publish journals. In addition, we maintain a web page which has developed into an important communication medium for our membership and for scholars from around the world. We publish our journals simultaneously in hard copy and on the web page, and you can view conference proceedings, newsletters and academy information there as well.

We are pleased to report that this conference features work which represents a great range of ideas and contributions: from cutting edge contributions to the literature, to pedagogic and educational applications, to applied and practical research. As an interdisciplinary organization, we hope that each of you will find concepts and ideas which you can use in a variety of areas. We encourage you to venture outside your disciplines and to sample the work of your peers from across the spectrum of academe. To that end, and to facilitate our participants’ choice of participation time, we have structured the Conference in the form of interdisciplinary sessions. We hope that each of you will take this opportunity to expand your interests.

We also encourage you to sample the food, fun and music which is abundantly available in beautiful Nashville. We recognize that the camaraderie of the resort is as important in revitalizing you as a professional as are the discussions in the presentations. We hope that each of you will go home refreshed, renewed, and with new and lasting friends.

Finally, we would like to extend our heartfelt appreciation to each of you. It is the authors and the conference participants who make the Allied Academies successful and who support our efforts to achieve our mission. Thank you and have a great conference!

Trey and Jim Carland
www.alliedacademies.org
Interdisciplinary Session

Session Chair: Ismet Anitsal, Tennessee Tech University

The Frequency, Magnitude, and Measurement Subjectivity Associated with Reporting Liabilities at Fair Value

Denise Leggett, Middle Tennessee State University
Stanley Clark, Middle Tennessee State University
Anne Wilkins, University of Tennessee at Chattanooga (Presenting Author)

Java Database Connectivity Using SQLITE: A Tutorial

Richard Johnson, Missouri State University

Strategy and Leadership of a Luxury Brand in the Post Logo Era: Gucci a Case Study

Catherine Levitt, California State University Los Angeles
Cynthia Schreihans, California State University San Bernardino (Presenting Author)

Adoption of Activity-Based Costing

Mark White, Tennessee Tech University
Ismet Anitsal, Tennessee Tech University (Presenting Author)
M. Meral Anitsal, Tennessee Tech University
Interdisciplinary Session

Session Chair: M. Meral Anitsal, Tennessee Tech University

The Impact of ISO 9000 on the Financial Performance of Dell Computers
James Rollins, Regent University

Environment and Management Implications: A Study of Vietnam
Kathleen Premo, St. Bonaventure University (Presenting Author)
Durriya Khairullah, St. Bonaventure University

Can SME’s Expect a Return on Corporate Social Responsibility Initiative?
Catherine Levitt, California State University Los Angeles
Cynthia Schreihans, California State University San Bernardino (Presenting Author)

CEOs as Corporate Directors: A Human Capital Perspective
Stephen V. Horner, Pittsburg State University

Ollie Otter Booster Seat Safety Program in Tennessee
Luke Ingalls Liska, The University of Tennessee, Knoxville
M. Meral Anitsal, Tennessee Tech University (Presenting Author)
Ismet Anitsal, Tennessee Tech University
Interdisciplinary Session

Session Chair: Timothy Johnston, Murray State University

Cybersnooping: I See What You Did There

Bryon Balint, Belmont University (Presenting Author)
Mary Rau-Foster, Belmont University

Small Business and Obamacare Postponements and Rule Changes: Another Day, Another Delay

Robert Lahm, Western Carolina University

Inflation and Output in Predicting Stock Returns and Volatility with Structural Breaks

Tanja Blackstone, University of North Alabama (Presenting Author)
Ping Ying Bellamy, Navy Personnel Research Studies and Technology

Lessons from MOOCS: Video Lectures and Peer Assessment

Timothy Johnston, Murray State University
Interdisciplinary Session

Session Chair: Jeff Whitworth, University of Houston-Clear Lake

Initial and Long Run Performance of Emerging and Nonemerging Industry Initial Public Offerings

Abena Arkorful, Longwood University (Presenting Author)
Frank Bacon, Longwood University

Preference for Forbidden Entertainment Products among Adolescent Males

Beverly Wright, SunTrust Banks, Inc.
Alphonso Ogbuehi, Clayton State University
Leon Prieto, Clayton State University (Presenting Author)

A Demand-based Perspective on Small Firms’ Competitive Strategy

Chuanyin Xie, University of Tampa

Price and Quote Clustering on Ex-Dividend Days

Jeff Whitworth, University of Houston-Clear Lake
Interdisciplinary Session

Session Chair: Martin Bressler, Southeastern Oklahoma State University

Making Incivility Count: An Argument for the Inclusion of Incivility in Performance Reviews
Danylle Kunkel, Radford University (Presenting Author)
Dan Davidson, Radford University

Moody’s Analytics Downgrade Announcements of Corporate Bonds Effects on Common Stock Price: A Test of Market Efficiency
Jacob Wiggins, Longwood University

A Call to Define the Moral Variable of Authentic Leadership
Jose Villarreal, Regent University

The Criminals Guide to Stealing a Business
Martin Bressler, Southeastern Oklahoma State University (Presenting Author)
Linda Bressler, University of Houston-Downtown
Interdisciplinary Session

**Session Chair:** David Kunz, Southeast Missouri State University

*Does Cohesion Positively Correlate to Performance in All Stages of a Group's Life Cycle*

Troy Hall, Regent University

*What Influences Entrepreneurial Career Choice?: An Exploratory Analysis of the Sally Caird’s Get2 for Japanese High School Students*

Junko Ishiguro, Japan Advanced Institute of Science and Technology

*Determinants of Interfirm Rivalry or Cooperation: Implications for Management*

William T. Jackson, USF St. Petersburg (Presenting Author)  
Terry Nelson, University of Alaska, Anchorage  
Lei Gao, University of Memphis  
Jeffrey A. Krug, Loyola University, New Orleans  
Peter Wright, University of Memphis

*A Model to Motivate Students in a Flipped Instruction Information Assurance Class*

James Frost, Idaho State University

*A Reexamination of Safe Retirement Withdrawal Rates*

Paul Schauer, Bowling Green State University
Interdisciplinary Session

Session Chair: Randy Steger, Lipscomb University

Affective Commitment as an Antecedent to Becoming a Learning Organization
Jamie Brownlee Turgeon, Brandman University

Women Versus Men in Entrepreneurship: A Comparison of the Sexes on Creativity, Political Skill, and Entrepreneurial Intentions
Simone Phipps, Middle Georgia State College (Presenting Author)
Leon Prieto, Clayton State University

Cirque du Soleil: An Innovative Culture of Entertainment
Issam Ghazzawi, University of La Verne (Presenting Author)
Teresa Martinelli-Lee, University of La Verne
Marie Palladini, California State University, Dominquez Hills

Are Income Distribution Programs Designed to Redistribute Income? Do They? Evidence from the States
John J. Bethune, Barton College

Comparing the Quality and Quantity of Information Received from Traditional, Webcam, and Board Chat Focus Groups
Randy Steger, Lipscomb University (Presenting Author)
William Ingram, Lipscomb University
Interdisciplinary Session

Session Chair: Jeffrey Mankin, Lipscomb University

Identifying Synergy in Small Group Competitions: An Applied Setting Approach
Cheryl Clark, Georgia Gwinnett College

Acceptable Cheating Behaviors?
Connie Nott, Troy University (Presenting Author)
Wendy C. Bailey, Troy University
S. Scott Bailey, Troy University

A Preliminary Investigation of the Elements of Advertorial Effectiveness
Cynthia Hanson, High Point University

Merger and Acquisition Announcements Effect on Acquiring Company’s Stock Price: A Test of Market Efficiency
Daniel Ferrara, Longwood University (Presenting Author)
Frank Bacon, Longwood University

Frequent Flyer Miles as Company Scrip: Implications on Taxation
Jeffrey Mankin, Lipscomb University (Presenting Author)
Jeffrey Jewell, Lipscomb University
Interdisciplinary Session

Session Chair: Richard Brown, Pennsylvania State University

An Analysis of Corporations’ Efforts to Stop Human Trafficking
Katherine Smith, Murray State University

Strategic Thinking: A Neglected Perspective
Kathryn Jones, Tusculum College

Olympian Machine, LLC: A Case for Growth
Ken Chadwick, Nicholls State University (Presenting Author)
Luke Cashen, Nicholls State University

A Longitudinal Examination of Print Advertising by Professional Accounting Firms
Katherine Taken Smith, Murray State University
Murphy Smith, Murray State University (Presenting Author)
Topaz Prawito, Murray State University

Mergers and Acquisition Targets: The Role of Moral Hazard and Executive Compensation
William Kline, Rider University
Richard Brown, Pennsylvania State University (Presenting Author)
Interdisciplinary Session

Session Chair: Robert Gulbro, Athens State University

Green Computing

Santosh Venkatraman, Tennessee State University (Presenting Author)
Noah Cain, Tennessee State University

The Role of Reputation and Signaling in Highly Fragmented Industries

Richard Brown, Pennsylvania State University

Canadian Masters of Economic Programs: Have They Changed Over the Last Decade

Martin Milkman, Murray State University
James McCoy, Murray State University
Riza Marjadi, Murray State University

An Examination of Millennials’ Attitudes Toward Genetically Modified Organism (GMO) Foods: Is it Franken-Food or Super-Food?

Stefan Linnhoff, Murray State University (Presenting Author)
Elena Volovich, Murray State University
Murphy Smith, Murray State University

Gender Differences in Leadership

Robert Gulbro, Athens State University
Dinner Buffet, Awards Reception and Cash Bar

Centennial Room

7:00-9:00

Please wear your name badges
Interdisciplinary Session

Session Chair: Angela Grube, Western Carolina University

Transitioning a Small University to the New AACSB Standards
Daniel Bauer, Bellarmine University
Alan Deck, Bellarmine University (Presenting Author)
Francis Raymond, Bellarmine University

Fiscal and Tax Oversight at Rice Tabernacle Church - a Case Study
Beverley J. Alleyne, Belmont University
Raymond Elson, Valdosta State University

The Mediating Role of Fairness in Pay of the Influence of Perceived Organizational Support on Affective Commitment
Duky Charles, Regent University

Accounting Issues Related to Accepting Bitcoins
Andrew Gross, Southern Illinois University Edwardsville
Jamie Hoelscher, Southern Illinois University Edwardsville
Brad Reed, Southern Illinois University Edwardsville (Presenting Author)

The NCAA Death Penalty: A Review of Legal and Business Implications
Angela Grube, Western Carolina University (Presenting Author)
Shea Browning, Western Carolina University
Dan Grube, Western Carolina University
Interdisciplinary Session

Session Chair: Sharon Seay, University of West Georgia

Cultural Norms that Facilitate Organizational Change in a Tire Mold Facility

Cheri Hampton-Farmer, The University of Findlay

An Empirical Investigation of the Relationship between Follower Perceptions of Leader Openness to Experience and Follower Job Satisfaction

Craig Starbuck, Regent University

Online Education: Aspirations and Challenges

Balasundram Maniam, Sam Houston State University

Was Cooper Tire Ripe for Sale?

Javad Kargar, North Carolina Central University (Presenting Author)
Houtan Kargar, North Carolina Central University

How Incorporating a Sustainable Business Model Creates Value

Sharon Seay, University of West Georgia
Interdisciplinary Session

Session Chair: Sharad Maheshwari, Hampton University

Technological Impacts on Education
Hadley Leavell, Sam Houston State University (Presenting Author)  
Hannah Schutlz, Sam Houston State University  
Balasundram Maniam, Sam Houston State University

Sustainability Is Applied Ethics
Sharon Seay, University of West Georgia

Empirical Investigation of the Relationship Between Long Term Interest Rate and Government Debt and Deficit Spending
Morsheda Hassan, Wiley College (Presenting Author)  
Raja Nassar, Louisiana Tech University

Development of Business Intelligence Tool Based on Neural Network and Genetic Algorithm for Indian Stock Market Prediction
Dinesh Sharma, Fayetteville State University (Presenting Author)  
H.S. Hota, Guru Ghasidas Central University

Impact of Education and Awareness Programs on the Usage and Attitude Towards Texting While Driving among Young Drivers
Sharad Maheshwari, Hampton University (Presenting Author)  
Kelwyn D'Souza, Hampton University
Interdisciplinary Session

Session Chair: Steve Nenninger, Sam Houston State University

Servant Leadership: Validating Through Follower Perceptions

Dustin Kelley, Regent University

Modeling the Impact of the New MY RA: How it Compares to Other Savings Vehicles in the Competitive Marketplace

Richard Powell, Pepperdine University

The Mortgage Forgiveness Debt Relief Act: The Law, its Purpose, and the Unintended Consequences

Richard Powell, Pepperdine University

A Meta-Analysis and Critique of the Empirical Literature on Enterprise Systems

C. Steve Hunt, Morehead State University
Haiwook Choi, Morehead State University (Presenting Author)
Rui Zhang, Morehead State University

Mobile Phone Market in Mexico: Strategies to Undermine the Monopoly

Jose Vargas-Hernandez, University of Guadalajara

Smart Money and Market States

Steve Nenninger, Sam Houston State University
Interdisciplinary Internet Session
Session Chair: Jim Carland, Allied Academies

Upwardly Mobile with No Place to Go: A Cross-cultural Investigation into Truck Drivers’ Constrained Consumption Experiences in the United States and Vietnam
Scott Rader, Western Carolina University
Clinton Lanier, Jr., University of St. Thomas
Daniel Flint, University of Tennessee
Zahed Subhan, Western Carolina University
Roger Brooksbank, University of Waikato

Self-Employment and Subjective Well-Being: A Multi-Country Analysis
Michael Crum, Northern Michigan University
Yi Chen, Northern Michigan University

Implementing Six Sigma Across General Electric: A Case Study
Mohd Al-Qaaydeh, Regent University

Re-Naming Hometown U: University of South Carolina Beaufort Describes its New Role
Lynn McGee, University of South Carolina Beaufort

A Classroom Exercise for Teaching the Theory of the Second Best in a Duopoly Setting
James Sawler, Mount Saint Vincent University

Ethical Leadership: Does Integrity Matter?
Stephen Carlson, Piedmont College

Cultural Challenges to Content Area Instruction in China
Gregory Cosgrove, Kaplan University
Kim James, Kaplan University
Kejing Zhao, Jinhua Polytechnic College

Why China Wants to Peg Its Currency? An Empirical Investigation
Deergha Adhikari, University of Louisiana at Lafayette
Kishor Guru-Gharana, Texas A & M-Commerce

Innovation Motivation: Reducing Environmental Impact
Sherry Robinson, Penn State University/Buskerud and Vestfold Univer
Hans Anton Stubberud, Buskerud and Vestfold University College

The Roles of Positive and Negative Exemplars in Information Security Strategy
Richard Taylor, Texas Southern University
Sammie Robinson, Texas Southern University
Interdisciplinary Internet Session
Session Chair: Trey Carland, Allied Academies

Mama Says Wash! The Ultimate Dilemma
Raquel Madkins, Stephen F. Austin State University
Robert Crocker, Stephen F. Austin State University
Marlene Kahla, Stephen F. Austin State University
Joe Ballenger, Stephen F. Austin State University

The Impact of Different Ages and Race on the Social Security Early Retirement Decision for Married Couples
Diane Docking, Northern Illinois University
Rich Fortin, New Mexico State University
Stuart Michelson, Stetson University

Customer Satisfaction in Queue
Daisy Wang, East Stroudsburg University

The Hawthorne Hotel
Jacqueline Landau, Salem State College
Lillian Little, Salem State University
Mindy Jeon, Salem State University

New Concerns in Electronic Employee Monitoring: Have You Checked Your Policies Lately?
Janet Ford, Western Carolina University
Lorrie Willey, Western Carolina University
Barbara Jo White, Western Carolina University
Theresa Domagalski, Western Carolina University

Impact of Self-Reported Listening Preferences of Business Communication Students on Choice of College Major
Virginia Hemby, Middle Tennessee State University

Ethical and Strategic Considerations of Voluntary Sustainability Reporting
Marianne James, California State University, Los Angeles

Instability in International Joint Ventures: Inter-organizational Tension Perspective
Sangcheol Song, Saint Joseph's University

Discourse Analysis of Apple-Foxconn Case of Employees’ Suicide in China
Suwichit Chaidaroon, Department of Public and Promotional Communication

Can Someone in this Company Help Me Please? A Case of Sexual Harassment Dilemma
Suwichit Chaidaroon, Department of Public and Promotional Communication
Interdisciplinary Internet Session
Session Chair: Shelby Carland, Allied Academies

Sexual Harassment: Caught off Guard
Raquel Madkins, Stephen F. Austin State University
Robert Crocker, Stephen F. Austin State University
Marlene Kahla, Stephen F. Austin State University

Revisiting Software Piracy Using Globe Cultural Practices
Juan Chavarria, University of Texas-Pan American
Robert Morrison, University of Texas of the Permian Basin

Effect of Inventory Management Efficiency on Profitability:
Current Evidence from the U.S. Manufacturing
Seungjiae Shin, Mississippi State University - Meridian
Kevin Ennis, Mississippi State University, Meridian
Paul Spurlin, Mississippi State University, Meridian

Twitter: An Introduction to the Basics of This Important Social Networking Medium
Sandra Bevill, Arkansas State University
Krystal Sirota, Arkansas State University

Accounting and Entrepreneurship Students: Scope and Delivery Issues
David Cadden, Quinnipiac University
Gary Schneider, Quinnipiac University

Can a State Ban a Regulated Profession from Practicing a Discredited Treatment on Minors
Without Violating the First Amendment?
John Yeargain, Southeastern Louisiana University

A Synthesis of Capital Structure Literature
Atul Saxena, Georgia Gwinnett College

Food Sourcing and Gender Among Consumers in Ghana
Godfrey Ejimakor, North Carolina A&T State University
Ralph Okafor, North Carolina A&T State University
Kofi Adu-Nyako, North Carolina A&T State University
Kamal Bell, North Carolina A&T State University

Audit Firm Size and Audit Quality in Nonprofit Hospitals: Evidence from Circular A-133 Audits
Michele McGowan, Nova Southeastern University
Yuliya Yurova, Nova Southeastern University
Siew Chan, Nova Southeastern University

The Impact of Corporate Governance on Firm Performance on stock price Among Publicly Listed Companies in the Philippines 2009 to 2011
Habib Mohammadpoor, Delasalle University
DISTINGUISHED RESEARCH AWARD WINNERS

Each of our affiliate academies appoints an Awards Committee to review the manuscripts submitted to that academy. Each Committee selects an outstanding work to recognize as a Distinguished Research Award Winner. We present engraved plaques to each author to commemorate the selection. The winners for this conference are as follow:

Academy of Accounting and Financial Studies

*The Frequency, Magnitude, and Measurement Subjectivity Associated with Reporting Liabilities at Fair Value*

Denise Leggett, Middle Tennessee State University
Stanley Clark, Middle Tennessee State University
Anne Wilkins, University of Tennessee at Chattanooga

Academy of Economics and Economic Education

*Are Income Distribution Programs Designed to Redistribute Income? Do They? Evidence from the States*

John J. Bethune, Barton College

Academy of Educational Leadership

*Lessons from MOOCS: Video Lectures and Peer Assessment*

Timothy Johnston, Murray State University

Academy of Entrepreneurship

*Women Versus Men in Entrepreneurship: A Comparison of the Sexes on Creativity, Political Skill, and Entrepreneurial Intentions*

Simone Phipps, Middle Georgia State College
Leon Prieto, Clayton State University
Academy of Information and Management Sciences

*The Roles of Positive and Negative Exemplars in Information Security Strategy*

Richard Taylor, Texas Southern University
Sammie Robinson, Texas Southern University

Academy of Legal, Ethical and Regulatory Issues

*Ollie Otter Booster Seat Safety Program in Tennessee*

Luke Ingalls Liska, The University of Tennessee, Knoxville
M. Meral Anitsal, Tennessee Tech University
Ismet Anitsal, Tennessee Tech University

Academy of Marketing Studies

*Preference for Forbidden Entertainment Products among Adolescent Males*

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Alphonso Ogbuehi, Clayton State University
Leon Prieto, Clayton State University

*An Examination of Millennials’ Attitudes Toward Genetically Modified Organism (GMO) Foods: Is it Franken-Food or Super-Food?*

Stefan Linnhoff, Murray State University (Presenting Author)
Elena Volovich, Murray State University
Murphy Smith, Murray State University

Academy of Organizational Culture, Communications and Conflict

*Making Incivility Count: An Argument for the Inclusion of Incivility in Performance Reviews*

Danyle Kunkel, Radford University
Dan Davidson, Radford University
Academy of Strategic Management

CEOs as Corporate Directors: A Human Capital Perspective

Stephen V. Horner, Pittsburg State University

Academy for Studies in International Business

Empirical Investigation of the Relationship Between Long Term Interest Rate and Government Debt and Deficit Spending

Morsheda Hassan, Wiley College
Raja Nassar, Louisiana Tech University

Business Studies Academy

Frequent Flyer Miles as Company Scrip: Implications on Taxation

Jeffrey Mankin, Lipscomb University
Jeffrey Jewell, Lipscomb University

International Academy for Case Studies

Cirque du Soleil: An Innovative Culture of Entertainment

Issam Ghazzawi, University of La Verne
Teresa Martinelli-Lee, University of La Verne
Marie Palladini, California State University, Dominic Hills
THE ALLIED ACADEMIES FELLOW AWARD

This individual has been a supporter and ambassador of the Allied Academies for many years. He has encouraged attendance at the conferences, worked as Referee and Advocate, and taken on extra duties on our behalf. He has been a great friend and colleague, and is clearly worthy of Fellow status.

Martin Bressler, Southeastern Oklahoma State University

The Academy of Strategic and Entrepreneurial Leadership

The Academy of Strategic and Entrepreneurial Leadership is a not for profit corporation which examines and accredits degree programs in Leadership and Entrepreneurship. In addition, the Academy recognizes outstanding academic leadership. To this end, the ASEL established an award in the name of John Fernandes, CEO of AACSB International, which is conferred from time to time upon a Dean, Provost, President, or other senior academic officer, to commemorate that individual's exceptional leadership accomplishments. We are extremely proud to make the award to:

Jan R. Williams, University of Tennessee

Dr. Williams is Dean and Professor Emeritus of the College of Business Administration at the University of Tennessee where he was on the faculty from 1977 through 2013. He received a BS degree from George Peabody College, now Vanderbilt University, an MBA from Baylor University, and a PhD from the University of Arkansas. Prior to UT, he served on the faculties at the University of Georgia and Texas Tech University. He is the former head of the Department of Accounting and Information Management at UT. He is a CPA in Tennessee and Arkansas. He is the co-author of three books and has published over 70 articles and other publications on issues of corporate financial reporting and accounting education.

Dr. Williams has been extensively involved in professional accounting and business organizations. He served as Vice-President for Education and as President of the American Accounting Association, National President of Beta Alpha Psi, Vice-President of the Tennessee Society of CPAs, and has been actively involved in several capacities with the American Institute of CPAs. He is Past Chair of the Board of Directors of AACSB International. He continues to be involved in a number of major initiatives with AACSB, including service on accreditation peer review teams and chair of the current CEO search committee. His current professional activities include membership on the Pathways Commission and serving as co-chair of one of its implementation task forces.
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