

# Allied Academies International Internet Conference

## 2009

# Allied Academies Internet Conference

## Program

### *Affiliates*

Academy of Accounting and Financial Studies  
Academy of Banking Studies  
Academy of Educational Leadership  
Academy of Entrepreneurship

Academy of Health Care Management  
Academy of Information and Management Sciences  
Academy of Marketing Studies  
Academy of Strategic Management  
Academy for Studies in Business  
Academy for Economics and Economic Education  
Academy for Studies in International Business  
Academy of Legal, Ethical and Regulatory Issues  
Academy of Organizational Culture, Communications & Conflict  
International Academy for Case Studies

### *Journals*

Academy of Accounting and Financial Studies Journal  
Academy of Banking Studies Journal  
Academy of Educational Leadership Journal  
Academy of Entrepreneurship Journal  
Entrepreneurial Executive  
International Journal of Entrepreneurship  
Journal of Entrepreneurship Education  
Academy of Health Care Management Journal  
Academy of Information and Management Sciences Journal  
Academy of Marketing Studies Journal  
Academy of Strategic Management Journal  
Business Studies Journal  
Journal of Economics and Economic Education Research  
Journal of International Business Research  
Journal of Legal, Ethical and Regulatory Issues  
Journal of Organizational Culture, Communications & Conflict  
Journal of the International Academy for Case Studies

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## **Letter from the Conference Chair**

Welcome to the 2009 International Internet Conference! We hope that you will enjoy your experience and that the Conference will prove to be a successful one for each of you. This is the 11th Internet Conference meeting of the Allied Academies and we are pleased to be able to sponsor and support it. The Internet Conference continues to grow in popularity and we now have over 60 papers submitted from all across the US and around the world.

As you may 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, membership fees, and contributions from interested and supportive groups. 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 online.

As you will see from the Program, the Proceedings, and the web postings, interest is growing in this Internet Conference format. We added this venue as an additional opportunity for professors with limited travel budgets to have their work read and critiqued by their peers. We think you will agree that it is a vehicle which is becoming more accepted and one which promises greater opportunities for universities to stretch their limited funds while offering faculty access to high quality publication opportunities.

We are pleased to report that this Conference features over 60 papers whose authors represent dozens of different states and a few different countries. These works represent 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.

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 Carland  
Executive Director  
Allied Academies

**Summer International Internet Conference  
General Session**

Session Chair: Trey Carland, Allied Academies

"HAS THE ADOPTION OF SFAS 158 CAUSED FIRMS TO UNDERESTIMATE PENSION LIABILITY? A PRELIMINARY STUDY OF THE FINANCIAL REPORTING IMPACT OF SFAS 158"

Robert Houmes Jacksonville University  
Robert Boylan, Jacksonville University

"WHY DO ANALYSTS ISSUE LONG-TERM EARNINGS GROWTH FORECASTS? AN EMPIRICAL ANALYSIS"

Huabing Wang, West Texas A&M University

"CORRELATION OF UNCORRELATED ASSET CLASSES: NEAR TERM ISSUES"

Jeffrey Haber, Iona College - Hagan School of Business  
Andrew Braunstein, Iona College - Hagan School of Business

"MINORITY STOCKHOLDER INFORMATION RELEVANCE: WEALTH EFFECTS AND/OR MONITORING?"

Zane Swanson, University of Central Oklahoma

"IMPACT OF STOPPING RULES ON HIERARCHICAL CAPACITATED CLUSTERING IN MULTIPLE DEPOT LOCATION ROUTING PROBLEMS"

Marco Lam, York College of PA  
John Mittenthal, The University of Alabama

"MUTUAL FUND PERFORMANCE PERSISTENCE: STILL TRUE?"

Rich Fortin, New Mexico State University  
Stuart Michelson, Stetson University

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"BEST PRACTICES FOR SELECTING POTENTIAL EMPLOYEES FOR CUSTOMER SERVICE JOBS: WHAT REALLY WORKS IN CROSS CULTURAL SETTINGS IN HEALTH CARE?"

Deena Brito, Florida Keys Medical Technology  
Andrew Faulk, American Express  
Shandolyn Pittman, Bainbridge College  
DeAndre Whitt, Endogastric Solutions  
Shawn Carraher, Cameron University

"EMPLOYEE SELECTION AND CUSTOMER SERVICE MANAGEMENT IN EASTERN EUROPE"

Carlos Mosquera Brand Institute Inc.  
Christopher McSchan, Small Business Institute  
Doonique Ramsaroop, Small Business Institute  
Samantha Robinson, Nova Southeastern University  
Shawn Carraher, Cameron University

"SHORT SELLING SUBSEQUENT TO LARGE STOCK PRICE CHANGES"

Roger Best, University of Central Missouri  
Jose Mercado-Mendez, University of Central Missouri

"HOSPITAL WASTE MANAGEMENT: AN INFORMATIONAL ASSESSMENT"

Donald Bernstein, Roosevelt University  
Ralph Haug, Roosevelt University  
Marshall Ottenfeld, Roosevelt University  
Carl Witte, Roosevelt University,

"AN ANALYSIS OF THE CATASTROPHIC BONDS MARKET"

Domenica Federico, University of Calabria  
Antonella Notte, University of Calabria

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"THE FINANCIAL EXCLUSION OF THE ITALIAN FAMILIES THROUGH A  
MULTIVARIATE ANALYSIS"

Antonella Notte, University of Calabria  
Domenica Federico, University of Calabria  
Angela Coscarelli, University of Calabria

"HOW TO RUIN YOUR DEPARTMENT OF COMPUTER SCIENCE"

Thomas Higginbotham, Southeastern Louisiana University

"LOCATION CHOICE PROPENSITIES IN FRAGMENTED INDUSTRIES"

Richard Brown, Temple University

"THE DEMISE OF THE QUICK LOOK TEST: AN ANALYSIS OF SECTION 1 OF THE  
SHERMAN ACT FOLLOWING THE LEEGIN AND POLYGRAM DECISIONS."

Brian Winrow, Winona State University

"EFFECTIVENESS OF ONLINE ADVERTISEMENT FACTORS IN RECALLING A  
PRODUCT"

Ghasem Alijani, Southern University at New Orleans  
Louis Mancuso, Southern University at New Orleans  
Obyung Kwun, Southern University at New Orleans  
Adnan Omar, Southern University at New Orleans,

"PERFORMANCE ANALYSIS OF INTRODUCTORY STATISTICS COURSE  
DUE TO DIFFERENT MATHEMATICAL BACKGROUND"

Askar Choudhury, Illinois State University  
Ramaswamy Radhakrishnan, Illinois State University

"WORK SCHEDULING SATISFACTION AND WORK LIFE BALANCE FOR NURSES:THE  
PERCEPTION OF ORGANIZATIONAL JUSTICE"

Millicent Nelson, Middle Tennessee State University  
Richard Tarpey Middle Tennessee State University

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"A MORAL IMPERATIVE -- OVERCOMING BARRIERS TO ESTABLISHING AN MBA  
INFUSED WITH ETHICS"

Beth Castiglia, Felician College  
Enrique Nunez, Saint Peter's College

"THE IMPACT OF THE NEW AICPA PEER REVIEW STANDARDS ON SMALL CPA  
FIRMS"

Theodore Morrison, University of South Carolina Upstate  
Stuart Shough University of South Carolina Upstate

"AN INTEGRATIVE FRAMEWORK OF INTERNATIONAL EXPANSION OF FAMILY  
FIRMS: EVIDENCE FROM TAIWANESE MANUFACTURERS"

F Johnny Deng, California State University - Sacramento  
Lan-Ying Huang, National Changhua University of Education  
Shawn Carraher, Cameron University  
Jason Duan, Shanghai Jietusoft Ltd.,

"MOTIVATIONS FOR WORKING IN CHINA AND THE USA: STRATEGIC  
ENTREPRENEURSHIP IN CAPITALIST MARKETS"

Darlene Cochrane, Cameron University  
Shawn Carraher, Cameron University  
Roscoe Dandy, Nova Southeastern University

"CUSTOMER SERVICE AMONG HEALTHCARE ENTREPRENEURS IN POLAND,  
RUSSIA, AND THE USA"

Shawn Carraher, Cameron University  
Burt Nomiya, Cameron University  
Roscoe Dandy, Nova Southeastern University  
Theresa Sadler, Texas A & M University - Commerce,

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"FEMALES AND FINANCIAL EXPERTS: BOARD DIVERSITY IN THE ERA OF THE  
SEC'S AUDIT COMMITTEE REQUIREMENTS"

Tom Wilson, University of Louisiana at Lafayette

"REMOVING THE "DISTANCE" FROM DISTANCE EDUCATION:  
STRATEGIES FOR SUCCESSFUL STUDENT ENGAGEMENT AND COLLABORATION"

Elizabeth Rich, Athens State University

Wendy Cowan, Athens State University

Susan Herring, Athens State University

"PERSONALITIES OF ENTREPRENEURS AND THEIR INFLUENCE UPON GLOBAL  
CUSTOMER SERVICE"

Rosalyn Cash, Cameron University

Shawn Carraher, Cameron University

F. Johnny Deng, California State University, Sacramento

"USING COMMUNICATION THEORY TO ANALYZE CORPORATE REPORTING  
STRATEGIES IN THE BANKING INDUSTRY"

Sheri Erickson, Minnesota State University Moorhead

Marsha Weber, Minnesota State University Moorhead

Joann Segovia, Winona State University

Donna Dudney, University of Nebraska Lincoln,

"THE IMPACT OF CORPORATE TAX EXECUTIVE CREDENTIALS ON  
PERSON-ORGANIZATION FIT"

Kathryn Epps, Kennesaw State University

Catherine Cleaveland, Mercer University

Cassie Bradley, Dalton State College

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"CODE COMPREHENSION AND AGGRESSIVENESS AMONG CORPORATE TAX EXECUTIVES:, THE IMPACT OF CERTIFICATION AND LICENSURE"

Catherine Cleaveland, Mercer University  
Kathryn Epps, Kennesaw State University  
Cassie Bradley, Dalton State College

"EFFECTS OF ANIMATED BANNER ADS ON WEBSITE BRAND EQUITY"

Sweta Thota, University of San Francisco  
Ji Hee Song, University of Seoul  
Val Larsen, James Madison University

"COMPUTER-BASED TESTING:, A COMPARISON OF COMPUTER-BASED AND PAPER-AND-PENCIL ASSESSMENT"

Karen Maguire, Coastal Carolina University  
Daniel Smith, Coastal Carolina University  
Sara Brallier, Coastal Carolina University  
Linda Palm, Coastal Carolina University,

"ASSESSING THE LEVEL OF CURRICULUM AND SCHOLARSHIP DIVERSITY IN HIGHER EDUCATION:, ONE BUSINESS SCHOOL'S STORY"

Kathryn Epps, Kennesaw State University  
Adrian Epps, Kennesaw State University

"SOCIAL ENTREPRENEURSHIP AND SUSTAINABLE INNOVATIONS IN MEDICAL SERVICE"

Kathleen Disney, Cameron University  
Shawn Carraher, Cameron University  
Jeremy Phelps, University of New Mexico Medical School



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"ORGANIZATIONAL SUSTAINABILITY AND SOCIAL ENTREPRENEURSHIP  
REVISTED:, IMPROVING CUSTOMER SERVICE USING SIX SIGMA"

Shawn Carraher, Cameron University  
Lori Shields, Cameron University

"LEARNING APPLICATIONS AND OPPORTUNITIES FOR AN ON-LINE LEADERSHIP  
COURSE"

Charles Griffin, Northern Arizona University  
Chris Lockwood, Northern Arizona University

"EXCHANGES OF VACATION HOMES AND CERTAIN OTHER MIXED USE  
PROPERTIES: CAN THESE POSSIBLY QUALIFY FOR TAX DEFERRAL?"

Dan Ward, University of Louisiana at Lafayette  
Ellen Cook, University of Louisiana at Lafayette  
Suzanne Ward, University of Louisiana at Lafayette

"RELATIONSHIP BETWEEN FACTORS IN THE HOUSING MARKET MOVEMENTS"

Askar Choudhury, Illinois State University

"ACCOUNTING KNOWLEDGE AND CUSTOMER SERVICE AMONG TECHNOLOGICAL  
ENTREPRENEURS AND THEIR INFLUENCE ON SUSTAINABLE PROFITS"

Rosario Torres, Cameron University  
Shawn Carraher, Cameron University  
F. Johnny Deng, California State University - Sacramento

"NEED FOR ACHIEVEMENT AND NET PROFITS:, MANIFEST NEEDS AND  
ACCOUNTING"

Shawn Carraher, Cameron University  
Jason K. Buchanan, Cameron University & Goodyear Tire Co.

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**"TECHNOLOGICAL ENTREPRENEURSHIP IN HEALTHCARE MANAGEMENT AND  
THE BIG FIVE PERSONALITY FACTORS"**

Shawn Carraher, Cameron University  
Noxelle Charles, Cameron University  
Roscoe Dandy, Nova Southeastern University

**"TECHNOLOGY FOR NONPROFIT ORGANIZATIONS AND THE LIMITED SOURCES OF  
CAPITAL DUE TO THE CHANGING ECONOMY:; THREATS TO ORGANIZATIONAL  
SUSTAINABILITY"**

Darlene Cochrane, Cameron University  
Shawn Carraher, Cameron University

**"HOW STUDENT PERCEPTIONS OF ETHICS CAN LEAD TO FUTURE BUSINESS  
BEHAVIOR"**

Susan Shurden, Lander University  
Juan Santandreu, Lander University  
Mike Shurden, Lander University

**"A FINANCE STUDY-ABROAD EXPERIENCE AT A MEXICAN UNIVERSITY"**

Filiberto Valdés Medina, Centro Universitario de Ixtlahuaca  
Cintia Carmona Jiménez, Centro Universitario de Ixtlahuaca  
Peyton Roden, University of North Texas

**"SECONDARY MONITORS TO ENHANCE LEARNING"**

Patrick Paulson, Winona State University  
Kihyun Kim, Winona State University

**"BUILDING CROSS-CULTURAL COMPETENCE THROUGH TEACHING ABROAD"**

Tatiana Isakovski, Millikin University

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"THE MAKING OF THE PACIFIC TIGER:, LESSONS FROM THE CELTIC TIGER"

Maria Claret Ruane, University of Guam

Anita Borja-Enriquez, University of Guam

Vanessa Lee Williams, University of San Francisco

"INTERDEPARTMENTAL AND INTERDISCIPLINARY COLLABORATION:, LEARNING  
ABOUT TEACHING AND LEARNING"

Mark Hager, Menlo College

"ACCOUNTING ISSUES AT GSI"

Jane Baird, Minnesota State University, Mankato

"CREATECH FILMS INC."

Jane Baird, Minnesota State University, Mankato

"CCA LEADERSHIP SURVEY OF NUS STUDENTS"

Wai Meng Tam, National University of Singapore

"IMPROVED LEARNING USING WEB SITE TECHNOLOGY"

Patrick Paulson, Winona State University

Kim Snyder, Winona State University

"A FINANCIAL FEASIBILITY TEST FOR ASPIRING ENTREPRENEURS"

Andrew Schiff, Towson University

Seth Hammer, Towson University

Monisha Das, University of Maryland Eastern Shore

"CONCERNS AND EXPECTATIONS OF MINORITY ENTREPRENEURSHIP STUDENTS"

Melinda Harris, Norfolk State University

Paulette Edmunds, Elizabeth City State University

Jim Chen, Norfolk State University

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**"TAX AND SPEND, OR SPEND AND TAX? AN UPDATE"**

Tracy Bundy, University of Louisiana at Lafayette

Dan Ward, University of Louisiana at Lafayette

Suzanne Ward, University of Louisiana at Lafayette

**"SEMI-AUTOMATIC IDENTIFICATION OF FACETED CATEGORIES FOR DOCUMENT  
CLASSIFICATION AND RETRIEVAL"**

Jose Perez-carballo, California State University, Los Angeles

**"INNOVATION ADOPTION DECISIONS: THE EFFECT OF PROBLEM SOLVING STYLES  
AND SOCIAL SUPPORT"**

Millicent Nelson, Middle Tennessee State University

Jeff Brice, Texas Southern University

Norris Gunby, Elon University

**"THE GOVERNANCE OF TELECOMMUTERS:  
AN AGENCY AND TRANSACTION COST ANALYSIS"**

Jeff Brice, Texas Southern University

Millicent Nelson, Middle Tennessee State University

Norris Gunby, Elon University

**"THE IMPACT OF SPLIT BOND RATINGS ON ACCOUNTING RESEARCH  
RESULTS—SOME ADDITIONAL EVIDENCE AND SOME PRELIMINARY INSIGHTS"**

Pavani Tallapally, Slippery Rock University

Michael Luehlhing, Louisiana Tech University

James Cochran, Louisiana Tech University

Gene Johnson, University of Hawaii-Hilo,

**"TRANSPARENCY IN FINANCIAL REPORTING:  
A LOOK AT RULES-BASED VERSUS PRINCIPLES-BASED STANDARDS"**

Thomas Phillips, Jr., Louisiana Tech University

Andrea Drake, Louisiana Tech University

Michael Luehlhing, Louisiana Tech University

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“INFORMATION SHARING WITH B2B CUSTOMERS:  
THE SELLER’S “DOUBLE-EDGED SWORD””

William Hill, Mississippi State University

"PAY VERSUS PERFORMANCE IN TARP RECIPIENT FIRMS"

Mary Phillips, Middle Tennessee State University

"INDIVIDUAL DIFFERENCES IN MANAGEMENT EDUCATION: THE EFFECT OF  
SOCIAL SUPPORT AND ATTACHMENT STYLE"

Millicent Nelson, Middle Tennessee State University

C. Douglas Johnson, Georgia Gwinnett College

"PERCEIVED TOPIC IMPORTANCE AS A DRIVER OF DEEP LEARNING EFFORTS"

David Parmenter, Northern Arizona University-Yuma

"PAY VERSUS PERFORMANCE IN TARP RECIPIENT FIRMS"

Mary Phillips, Middle Tennessee State University

"A FRAMEWORK FOR INTEGRATING APPLIED ETHICS INTO A BUSINESS LAW  
COURSE"

Douglas Briney, Eastern Oregon University

Michael Pierce, Eastern Oregon University