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# **THE TALE OF TWO CFOS: THE BANALITY OF WRONGDOING AT HEALTHSOUTH CORPORATION**

**Robert W. Armstrong, University of North Alabama**  
**Dennis R. Balch, University of North Alabama**

## **ABSTRACT**

This paper is a qualitative assessment of corporate wrongdoing at HealthSouth Corporation, using the Banality of Wrongdoing model. The interviewees were two of the CFOs involved in the HealthSouth scandal. Each CFO was independently asked fourteen structured interview questions that measured the following constructs: the culture of competition, ends-biased leadership, missionary zeal, legitimizing myth, the corporate cocoon, banality of wrongdoing and greed. Each CFO's responses were compared to measure the presence or the absence of the construct and the significance of its impact on the unethical behavior at HealthSouth in the period from its founding in 1984 until the fraud was exposed in 2003.

The study found that the variables used to measure unethical behavior based on the Banality of Wrongdoing Model were an effective tool for performing a diagnostic mapping of an ethically troubled organization. The study also determined that the unethical activities undertaken by HealthSouth were not unthinking illicit behavior as originally expected but were intentional and calculated.

**KEYWORDS:** banality of wrongdoing, missionary zeal, legitimizing myth, corporate cocoon, culture of competition, ends-biased leadership

# **THE POKER AND THE IVEY: WHAT IS AN ADVANTAGE AND WHAT IS CHEATING?**

**Stephen C. Betts, William Paterson University**  
**William Matthews, William Paterson University**  
**Michael Leahy, William Paterson University**

## **ABSTRACT**

*Professional poker player Phil Ivey, used a technique known as 'edge sorting' to gain advantage over the house in London in 2012 and again in Atlantic City in 2014. He won millions of dollars. Both casinos accused Ivey of cheating. Although not explicitly forbidden in the rules, they consider his technique cheating. Ivey and his supporters maintain that he did nothing wrong. They consider it legitimate 'advantage play'. In this presentation we will examine how the casino's and Ivey's respective reasoning hold up when viewed through various ethical lenses - utilitarianism, deontology, individual rights, and justice. We will then look at how this parallels corporate strategies and tactics that fall in grey areas of being possibly unfair but probably legal.*

*Business organizations use strategic methods to try to gain and sustain a competitive advantage. Some techniques such as economies of scale or scope, first mover advantage or exploiting resources that are rare, non-substitutable, inimitable and valuable are considered legitimate legal strategies, whereas others such as accounting fraud, theft and extortion are illegitimate illegal strategies. However there are issues such as 'when does superior knowledge become insider trading?', 'when is a gift a bribe?' and 'when does your market share give you an unfair advantage?'. These grey areas are similar to advantage play where the actions are not against the rules, but still may be unfair and unethical.*

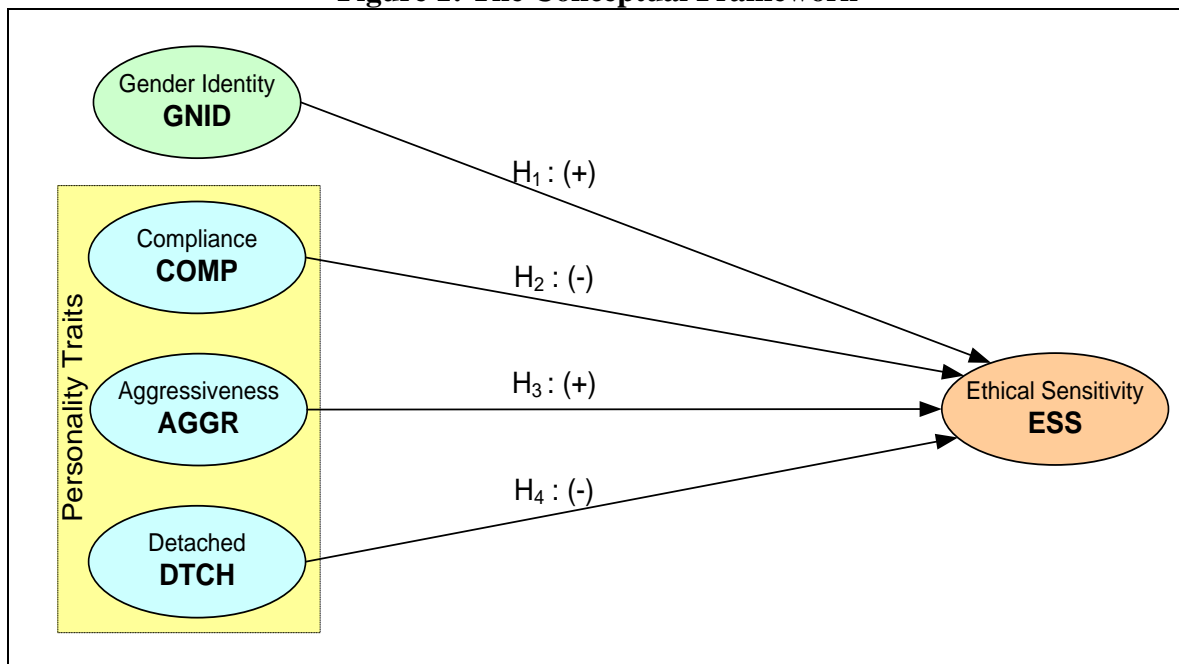
# GENDER IDENTITY AND PERSONALITY INFLUENCE ON ETHICAL SENSITIVITY

**Costas Hadjicharalambous, SUNY, College at Old Westbury**  
**Zhihong Shi, SUNY, College at Old Westbury**

## INTRODUCTION

Ethical decision-making is an area that has received a lot of attention. Scholars have examined the effects of different variables on ethical behavior (Craft 2012). Research has shown that ethical behavior is influenced by both organizational and individual factors. Organizational factors relate to the circumstances in which the decision must be made. This includes such factors as organizational culture, the presence or absence of codes of ethics, ethical climate, performance pressures, alternative reward systems and expectations (Robertson & Rymon, 2001; Sims & Keon, 1999). Individual factors characterize the individual making the decision (Ford & Richardson, 1994). Individual factors include demographic characteristics such as sex (Akaah 1989; Hadjicharalambous and Walsh 2013), age, occupation, education (Merritt, 1991), race (Tsalikis and Nwachukwu, 1988; Whipple, T., & D. Swords 1992) and psychological characteristics such as cognitive moral development, Machiavellianism, locus of control and need for cognition (O’Fallon & Butterfield, 2005). Following this stream of research, the present study focuses on the relationship between ethical sensitivity and three personality traits: compliance, aggressiveness and detachment (the CAD scale). Another variable considered by the study is the role of gender identity (Figure 1)

**Figure 1: The Conceptual Framework**



## CONSTRUCT DEFINITION AND HYPOTHESES

**Gender identity** has been defined as the self-perception of how one views one's own gender (Stern, Barak and Gould 1987). A person high in the gender identity scale of femininity would have a self-perception adhering to feminine gender stereotypes, whereas a person high in the gender identity of masculinity would have a self-perception adhering to masculine gender stereotypes.

Individuals' interpersonal orientations are classified as "compliant," "aggressive," or "detached" (CAD) based on Karen Horney's (1945) neo-Freudian tripartite theory of personality (Cohen 1967).

"**Compliant**" individuals are defined as those who move towards others (Cohen 1967). Compliance personality is similar to the agreeableness dimension of the "Big Five" dimensions of personality. (McCrae & Costa, 2003).

"**Aggressive**" individuals are individuals who move against others, have a strong desire to excel, have a high need for achievement, and seek admiration and prestige. (Cohen 1967). Aggressive individuals motivated for personal gain, status or self-esteem are less likely to help others during pro-social activities (Reykowski 1982).

"**Detached**" individuals are those who move away from others and want to put emotional distance between themselves and other people.

The following research hypotheses have been proposed:

*H<sub>1</sub>: Self-perceived feminine gender identity is positively related to ethical sensitivity.*

*H<sub>2</sub>: Compliance is positively related to ethical sensitivity.*

*H<sub>3</sub>: Aggressiveness is negatively related to ethical sensitivity.*

*H<sub>4</sub>: Detachment is negatively related to ethical sensitivity.*

## METHODOLOGY

### Method and Design

Data was collected using a self-administered questionnaire answered by students attending a comprehensive college in the Northeast region of the United States. This study is a component of a larger study, which examined the effects of gender, ethnicity/race, area of study, and personality traits on ethical behavior. Participants were asked to evaluate 30 ethically related alternative decision-making scenarios. No credit or other incentive was given to participants for completing the survey. The overall response rate was 75.4%, yielding a very diverse sample with of 683 usable questionnaires. The average age of the participants is 23.9 years.

### Measures

**Ethical Sensitivity Scale (ESS):** Ethical Sensitivity (ESS) was measured using the 30 items of ethically related decision-making statements/scenarios developed by Stevens Harris and

Williamson (1993). These scenarios include ethical dilemmas about: (a) using company resources for personal gain, (b) relationships with co-workers, (c) personal job performance, (d) company policies, and (e) gift utilization to obtain/provide preferential treatment.

**Self-perceived Gender Identity (GNID):** Self-perceived Gender Identity was measured using the Sexual Identity Scale (Stern, Barak and Gould 1987). Each of the four items included in the scale are scored on a range of 1 = Very Masculine to 5 = Very Feminine.

**Interpersonal Orientation Personality Traits (CAD):** Interpersonal orientation personality traits of being compliant, aggressive and detached were measured using the CAD scale developed by Cohen (1967). The original 35 items developed by Cohen (1967) were used for the purpose of this study. Each item scores 1 = Extremely Desirable to 5 = Extremely Undesirable. Factor analysis with varimax rotation resulted in a three-factor solution. The three dimensions -- compliant, aggressive and detached -- were clearly identified. This solution is fully comparable to the solution from the scale developed by Cohen (1967)

### DATA ANALYSIS

The dependent variable ESS was computed by summing the individual scores of the 30 items, describing ethical scenarios. Table 1 presents correlations and descriptive statistics among variables used in testing the hypotheses. Correlations between ESS and each of the four variables used in the study are significant and in the hypothesized direction. The hypotheses were tested using directional t-tests. Two groups were formulated using the median of the respective scale as the cutting point. Individuals with summed scores below the median were part of the first group, while individuals with summed scores above the median were part of the second group. Table 2 presents the directional t-test results.

<b>Table 1</b>					
<b>CORRELATION COEFFICIENTS</b>					
	<b>GEID</b>	<b>CMPL</b>	<b>AGGR</b>	<b>DTCH</b>	<b>ESS</b>
<b>N</b>	683	678	666	674	651
<b>median</b>	12	16	30	28	64
<b>mean</b>	12.03	15.97	30.01	27.33	64.83
<b>st.dev.</b>	5.11	4.27	6.67	4.84	20.68
<b>GNID</b>	1				
<b>CMPL</b>	-.125** (.001)	1			
<b>AGGR</b>	.337** (.000)	-.018 (.650)	1		
<b>DTCH</b>	.131** (.001)	-.065 (.095)	.283** (.000)	1	
<b>ESS</b>	-.219** (.000)	.283** (.000)	-.322** (.000)	-.125** (.002)	1
p-values in parenthesis .					
* Correlation is significant at the 0.05 level (2-tailed).					
** Correlation is significant at the 0.01 level (2-tailed).					



Results reaffirmed evidence obtained from previous studies that there are differences between males and females. In our study individuals with feminine characteristics are more sensitive than individuals with masculine characteristics and demonstrated higher ethical sensitivity, providing support for hypothesis 1 ( $t=5.34$ ,  $p\text{-value}=.00$ ).

Hypotheses	N-size		Mean	Std. dev.	t	Significance p-value
<b>H1: Gender Identity Supported</b>	Masculine	312	69.39	21.73	5.34	.000
	Feminine	319	60.76	18.78		
<b>H2: Compliance Supported</b>	High	325	60.66	20.13	-5.314	.000
	Low	317	69.16	20.41		
<b>H3: Aggressiveness Supported</b>	High	317	69.70	20.02	6.087	.000
	Low	318	59.98	20.22		
<b>H4: Detached Not Supported</b>	High	323	66.02	20.03	1.58	.115
	Low	319	63.45	18.99		

Hypothesis 2 is supported ( $t=5.314$ ,  $p\text{-value}=.00$ ). Compare to those low in compliance individuals high in compliance are more ethically sensitive.

Hypothesis 3 is also supported ( $t=6.087$ ,  $p\text{-value}=.00$ ). Aggressiveness is negatively related to ethical sensitivity. Those that score high in aggressiveness are low in ethical sensitivity.

Hypothesis 4 is not supported. Additional analysis is needed to investigate further the findings about hypothesis 4. Whereas the correlation between scores of ethical sensitivity and “detached” is significant ( $r=-.125$ ,  $p=.002$ ), the directional t-test indicates no support for this hypothesis ( $t=1.58$ ,  $p\text{-value}=.115$ ).

In conclusion, the present study focused on the relationship between ethical sensitivity and personality characteristics. Ethics development and ethics orientation programs need to account for differences in both gender identity and personality characteristics implied by the CAD interpersonal orientation scale. This is consistent with Hogan and Holland (2003), who argued that there is a link between personality traits and workplace behavior. The use of student subjects limits the generalizability of the results. Future research should examine the relationship between gender identity and CAD personality traits, and ethical sensitivity, in populations other than students and preferably among individual responsible for making business decisions.

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# **ADVANTAGES AND DISADVANTAGES OF SUSTAINABILITY REPORTING: A STUDY EXPLORING ACCOUNTING MAJORS' PERCEPTIONS**

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## **ABSTRACT**

*Investor demand for information, regulatory requirements, and continually developing high-quality reporting standards have led to a globally growing trend toward formal sustainability reporting. Integrated reporting, which combines financial and sustainability-related information into one report is also emerging. Accounting professionals' increasing involvement complements and enhances this trend. Accounting majors are the future accounting professionals; thus, their perceptions are important. This study explores the current status of sustainability and integrated reporting, discusses related regulatory requirements and sustainability reporting standards, and investigates students' perceptions regarding the potential advantages and disadvantages of sustainability and integrated reporting.*

*The study found that accounting majors support sustainability and integrated reporting and perceive the positive effect on a company's reputation, increased profit, and customer loyalty as the most important advantages of reporting. Accounting majors perceive short-term reporting costs as the most important disadvantage. Findings from this study provide insights into future accounting professionals' perceptions regarding the advantages and disadvantages of sustainability reporting, which helps assess their likely support of this important global trend.*

## **INTRODUCTION**

Sustainability reporting provides information about organizations' impact on natural resources, employees, and the community. This information may assist stakeholders in assessing organizations' long-term creation of value beyond the products and services they provide and the profit they generate. While in the U.S., sustainability reporting is largely voluntary, formal reporting has become an important global trend. Accounting professionals play an important role in supporting this trend and likely will play a continually increasing role in the day-to-day compiling, analyzing and reporting of unbiased, relevant sustainability information. In addition, accounting professionals may play an increasing role in the planning and strategic implementation of sustainability-related activities. The American Institute of Certified Public Accountants (AICPA) views CPA's function with regards to sustainability accounting and reporting as follows: "Members in business, industry and government - can add value within their organizations by serving in an integrative role in the value creation process, linking company strategy to sustainability, evaluating risks and opportunities, and providing measurement, accounting and reporting skills." (AICPA, n.d., n.p.).

Accounting majors are the future accounting professionals and hence will be affected by sustainability reporting. If they are convinced that the benefits are consistent with their company's mission, they may be more inclined to support sustainability or integrated reporting.

Thus, their perceptions are important.

## BACKGROUND

The Brundtland Commission's definition of sustainability development (U.N., 1987, 41), which states that it is a "development that meets the needs of the present without compromising the ability of future generations to meet their own needs," is well known and frequently cited in the literature. In the context of corporate sustainability, it generally relates to companies' ability to create value in the long-run while minimizing their negative impact on the environment, people, and natural resources. Today, examples of sustainability-related programs and practices are diverse and for some organizations quite extensive. A survey of 178 executives involved with corporate sustainability initiatives found that 84.8% of them were involved with environmental initiatives (Ballou et al., 2012). Ballou et al. (2012) also found that the second most frequently reported sustainability-related initiatives consisted of social programs, with 70.2% of the executives reporting that they were involved with such initiatives.

Formal reporting is gaining momentum. A study by Ernst & Young and Boston College Center of Corporate Citizenship (2013) found that of the global 250 companies, 95% currently issue sustainability reports; in addition, the study found that 53% of the S&P 500 companies are currently issuing sustainability reports (EY & Boston College Center for Corporate Citizenship, 2013). Sustainability reporting tends to be motivated by investor expectations. According to the US SIF (also referred to as the Forum of Sustainable and Responsible Investment), investors placed \$3 trillion dollars in sustainability and corporate responsibility-related funds (US SIF, 2012). While expectations of investors and other stakeholders contribute to the demand for voluntary sustainability reporting, regulation provides the necessary incentives and structure in reporting practices in some countries.

In the U.S., SEC Regulation S-K, which public SEC reporting companies must comply with, requires consideration and reporting of risks associated with climate change regulation (SEC, 2010). Furthermore, reporting is required with respect to conflict minerals. Specifically under section 1502 of the Dodd-Frank Act of 2010, SEC reporting companies must disclose their use of conflict minerals if they are needed for the "functionality or production" (SEC, n.d.). In addition, provisions under the Clean Air and Clean Water Act require various reporting requirements. In the U.S., reporting focuses on specific issues and industries. This is starting to change. The global financial exchange company, NASDAQ OMX, strongly encourages sustainability reporting (NASDAQ OMX, n.d.). In Europe, the EU Modernization Directive of 2003 requires that public companies include information about environmental and employee-related issues in their annual and consolidated reports (KPMG et al., 2013). Reporting rules and regulations in some countries strongly encourage or require integrated reporting by stock exchange listed companies. For example, the South African Code of Corporate Governance (King III) requires that companies listed on the Johannesburg Stock Exchange must issue an integrated report (IIRC, 2013). In France, article 225 of 'Grenelle II' (a 2010 law) requires that stock exchange listed companies include sustainability-related information in their annual report (PwC, 2012, How France).

Several organizations, such as the Global Reporting Initiative (GRI), the U.N. Global Compact, the Carbon Disclosure Project, and the International Organization for Standardization provide sustainability-related guidelines. In addition, the International Integrated Reporting Council (IIRC) recently issued its first framework for integrated reporting (IIRC, 2013). At present,

approximately 63% of the S&P 500 companies that issue formal sustainability reports utilize the guidelines provided by the GRI (E&Y and Boston College, 2013). In the U.S., the Sustainability Accounting Standards Board (SASB) is developing industry-specific sustainability reporting standards (SASB, n.d.).

## **METHODOLOGY**

The researcher developed a survey instrument consisting of several sections. The first section addressed the benefits of voluntary integrated reporting for companies and their investors, and the need for U.S. regulators to mandate integrated reporting. The second section addressed potential advantages and disadvantages that may arise from sustainability/integrated reporting. Students were instructed to assume that they were responsible for external reporting of a well-established, moderately profitable public company that manufactures consumer products and has implemented a series of sustainability programs relating to the environment, natural resources, employees and society. The study participants were asked to rank ten potential advantages of reporting sustainability-related information in either a stand-alone or integrated format, where “1” was defined as the most important advantage and “10” as the least important advantage. The participants were also asked to rank five potential disadvantages of reporting. A rank of “1” was defined as the most important potential disadvantage and “5” as the least important disadvantage. The ten potential advantages and the five potential disadvantages were adapted from the survey by E&Y and Boston College of Corporate Citizenship (2013).

During the 2013/2014 academic year, students enrolled in five sections of Intermediate I and II and in three sections of Advanced Accounting participated in the survey. Participation in the survey was voluntary and students’ responses were anonymous. One-hundred sixty-five students completed the survey resulting in 151 useable responses. Prior to administering the survey, the researcher discussed current and emerging issues in financial reporting, which included sustainability and integrated reporting.

## **EMPIRICAL RESULTS**

The study participants were asked whether in the long-run integrated reporting would benefit large and midsize companies and their investors and whether integrated reporting should be mandatory for public companies. Based on a 5-point scale with “5” representing “strongly agree” and “1” representing strongly disagree the mean score was 4.30 for large companies and 3.76 for medium size companies. With respect to integrated reporting benefiting investors, the mean score was 4.13. When asked whether integrated reporting should be mandatory, the mean score was 4.09 for public and 3.54 for private companies.

Study participants were then asked to rank ten potential advantages of sustainability reporting based on the perceived relative importance of each. Study participants most frequently ranked “enhanced reputation” as the most important advantage of sustainability reporting, with 22% of them ranking it as number one. Cumulative scores consisting of the sum of participants who ranked a particular benefit as either the first, second, or third most important advantage, were also calculated. Based on cumulative frequencies, 43% of the participants ranked enhanced reputation among the top three most important advantages; 41% ranked increased profit among the

top three most important advantages; and 40% ranked enhanced customer loyalty among the three most important advantages.

Students most frequently ranked “refinement of corporate mission and strategy” as the least important advantage (rank 10). Based on cumulative scores of the most frequently lowest rated advantages (ranks 8, 9, 10), enhanced corporate mission and strategies, regulatory compliance, and enhanced opportunities for grants emerged as the least important perceived advantages of sustainability and integrated reporting.

Students were also asked to rank five potential disadvantages commonly associated with sustainability reporting. The potential disadvantages of sustainability reporting ranked most frequently as the most important disadvantages were short-term reporting costs and concerns about the accuracy and completeness of the information. Based on cumulative frequencies, the potential disadvantages of sustainability reporting most frequently ranked as first or second most important were concerns about accuracy of information and short-term reporting costs, closely followed by competition and the disclosure of propriety information.

## SUMMARY AND IMPLICATIONS

Reporting of sustainability-related information is becoming common practice and is motivated by stakeholder demand for information. Accounting professionals’ continually expanding involvement supports and complements this trend. Their understanding of regulatory requirements and reporting standards and their support of formal reporting are critical to helping companies in planning, implementing, monitoring, and reporting of sustainability-related activities. Accounting major, represent the future accounting professionals, who likely will become involved with issues surrounding sustainability and integrated reporting during their careers. Thus, their perceptions are important.

This study found that overall, accounting majors perceived that integrated reporting would be beneficial and that reporting should be mandated for public companies. The study participants perceived that the most important benefits arising from sustainability/integrated reporting were enhanced reputation, increased profit, and enhanced customer loyalty. The study participants perceived as the most important potential disadvantages of sustainability reporting concerns about the accuracy and completeness of the reported information, short-term reporting costs, and competition and disclosure of proprietary information. As accounting majors enter the profession, they likely will become involved with some aspects of their employers’ sustainability-related activities. Their perceptions of the advantages and disadvantages of reporting may influence reporting. Thus, findings from this study provide important insights.

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# **NEW TACTICS IN FIGHTING FINANCIAL CRIMES: MOVING BEYOND THE FRAUD TRIANGLE**

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**Linda Bressler, University of Houston**

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## **ABSTRACT**

Financial crimes are not new--they have been around for centuries. However, only in more recent times have we begun to explore and attempt to understand why they occur. We attempt to do this not simply for psychological understanding, but also to develop defensive strategies to prevent future financial crimes. In this paper, the authors discuss conditions typically present that allow persons within and outside the firm the opportunity to commit crimes. The authors then offer additional preventive measures and conclude with recommendations for management.



# **GOING PUBLIC: THE ETHICAL CONUNDRUM OF INCREASING DIVERSITY IN THE HYPERMASCULINE NFL**

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## **ABSTRACT**

*Professional sports play an important role in how people unite as communities and groups, and they help fans and sports lovers form identities and a sense of belonging. Sporting events can reinforce positive cultural values, but they also can reinforce unethical values such as discrimination, inequality, and exclusion. This study explores sports/football fans' perceptions of the potential of a publicly open gay football player for the first time in the history of the National Football League. When Michael Sam publicly announced he is gay, his draft prospects dropped despite his status as an SEC co-Defensive Player of the Year. The study also explores how successful fans/audiences anticipate Michael Sam will be after being drafted, and subsequently released, by the St. Louis Rams. Homonegativity, fanship, and predictions of Sam's success were analyzed based on gender, belief in a supreme being, and self-reported religiosity. Men reported higher levels of NFL fanship, while women were more accepting of gay men in society; they similarly were more likely than men to predict Sam's success. Those who believe in a supreme being and had a medium or high level of religiosity had higher homonegativity and fanship scores, but were less likely to predict Sam's success.*

Sporting events grew in popularity during the industrial revolution (Adams, Anderson, & McCormack, 2010) and are a significant source of revenue for local economies and mass media conglomerates thanks to casual and avid fans alike. "Highly avid fans are more likely to be involved with sports, watch televised sports, and have favorite athletes and teams" (Earnhardt & Haridakis, 2009, p. 27). They are devoted to the game, screaming at television screens with increased heart rates and emotional intensity (Sloan & Van Camp, 2008). Media play a significant role in fan-athlete relationship development with increased exposure to televised events and commentary, notably with the creation of 24-hour sports coverage through ESPN's array of channels (Earnhardt & Haridakis, 2009).

Professional sports play an important role in how people unite as communities and groups and help fans and sports lovers form identities and a sense of belonging. Global sports events like the FIFA World Cup and the Olympics bring communities and countries together as a unifying force and reinforce cultural values like strength, respect, acceptance, unity, and resilience (Elias & Dunning 1986; Friedman, 2000). On the other hand, sports in many instances have reinforced unethical values like discrimination, inequality, and exclusion on the basis of gender, race, sexual orientation, and social status (Marivoet, 2014).

This study explores sports/football fans' perceptions of the potential of a publicly open gay football player for the first time in the history of the National Football League. When

Michael Sam publicly announced he is gay, his chances of being drafted were immediately questioned. Sam was drafted in the last round by the St. Louis Rams but subsequently dropped only to be picked up by the Dallas Cowboys (Pelissero, 2014; Rhoden, 2014; Watkins, 2014). He was eventually released from the Cowboys and is now a free agent. Because of the media spectacle surrounding Sam's declaration, the question remains whether Sam's sexual orientation had anything to do with his release or if he simply does not have the skill necessary to succeed in professional football.

## LITERATURE REVIEW

The National Football League draft was first proposed in 1935 (Chronology, 2013). Bert Bell, owner of the Philadelphia Eagles, had seen his team post a 9-21-1 record since joining the NFL in 1933 (King, 1995). Reportedly devised to keep George Halas' Chicago Bears from collecting all of the best collegiate talent, Bell convinced other owners to approve a draft system that would allow teams with the worst records to get the early picks. The first draft was held at the Ritz-Carlton Hotel in Philadelphia on February 8, 1936 (Draft History, n.d.). The NFL draft entered a new era in 1980 when ESPN became the first television network to air the selection process live ("Looking," n.d.). In 1994, ESPN and ESPN2 combined to broadcast the entire NFL draft for the first time ("Looking," n.d.). Since then, the draft has evolved into a media phenomenon which draws hundreds of domestic and international journalists (Oates & Durham, 2004). It is also a television ratings juggernaut. Approximately 7.7 million people watched ESPN's first night of the draft in 2013, placing it second only to *The Big Bang Theory* among the 18-to-49-year-old demographic (Brennan, 2014). The enormous amount of media attention and money involved in signing the nation's best football players has turned the draft into a high-stakes evaluation where professional teams select college prospects after a long period of physical and psychological examination (Grano, 2010). Each year, more than 300 potential NFL draft picks are invited to a scouting combine where specialists, coaches, and medical staff assess the players across medical, behavioral, and cognitive domains (Solomon & Kuhn, 2014). Anxieties about various vices such as drug use, violence, laziness, and selfishness have elevated issues of "character" as a major line of inquisition among scouts, coaches, and general managers (Grano, 2010). What had seemed to create little anxiety, and little public discussion, was a potential NFL recruit's sexual orientation. It simply was not discussed.

There was no openly gay athlete working in North America's four major sports in 2007, and there never had been (Feschuk, 2007). Closeted pro athletes were not rushing to out themselves because they were afraid of reactions from their managers, corporate sponsors, and teammates. But changing attitudes on gay rights in the wider culture have accompanied changing attitudes in locker rooms (Brady, 2014). Several amateur and pro athletes, both active and retired, have since revealed that they are gay. None of them, however, were active players in the NFL, and no NFL draft prospect had ever acknowledged that he is gay.

Sam's coming out generated large amounts of media attention and debate, but Sam's athletic abilities and physical stature were also scrutinized. At 6-foot-2 and 261 pounds, scouts considered Sam to be undersized for a defensive end, his 40-yard-dash time was not impressive, and there were concerns about his ability to convert to the position of outside linebacker (Bell, 2014). St. Louis Rams head coach Jeff Fisher said he would not hesitate to release Sam if he could not help the team improve its defense (Patrick, 2014).

Sports have been associated with exclusion on the basis of gender, race, and class with historical instances in football, golf, baseball, hockey, and basketball. Football, by its very nature, is hypermasculine, easily exemplified by its exclusion of women and overt homophobia

(Adams et al., 2010). Hypermasculinity is demonstrated through physical prowess and opposition to everything a “man” should not be: feminine, homosexual, and weak. As such, sporting events have been viewed as a means for masculinizing boys because feminine boys were likely to become gay (Adams et al., 2010). Sexuality is often conflated with gender expression in U.S. culture so the fear that “feminine” boys will become gay is pervasive and “masculine” sports are viewed as preventative agents, such that American football is a “mechanism of masculinization” (Adams et al., 2010, p. 279). American football epitomizes hegemonic masculinity by exclusion and domination of women and reinforcement of cultural oppression of gay males. Even presumably athletic men are dominated and marginalized by gendered norms.

## RESEARCH QUESTIONS

To understand where fans stand on the issue of the inclusion of gay athletes in professional sports the study addresses the following research questions:

RQ1a: What are NFL fans’ attitudes toward drafting a publicly openly gay athlete?

RQ1b: What are NFL fans’ attitudes toward publicly openly gay athletes?

RQ2: How likely are NFL fans to agree that a publicly openly gay athlete will succeed?

## METHOD

An online survey instrument was created in Qualtrics, including demographic variables, measures of religiosity and practice, the 11-item Fanship Scale as applied to the NFL (Reysen and Branscombe, 2010), the 12-item Modern Homonegativity Scale (Morrison and Morrison, 2003), a 6-item scale developed by the authors to measure specific attitudes about Sam in the NFL, and several open-ended items in which participants were invited to provide their opinions on Sam and drafting openly gay players.

## RESULTS AND DISCUSSION

T-tests for independent means were calculated comparing mean scores of male and female respondents on the Fanship, Modern Homonegativity Scale, and Michael Sam scales. A summated variable was created in each of the three scales; this summation was calculated after all necessary reverse-coding in order to not corrupt further data analysis. For the Fanship Scale, a range of 7 to 77 was possible. The average summated score for males was 42.29, while for females it was 37.35 ( $t=3.550$ ;  $p = 0.000$ ). The higher a person’s summated score, the more intense their fanship. This included actions such as rescheduling their work to accommodate their interest, the amount of money they spend in following the sport, how strongly they identify with the NFL, and how much energy and time they devote to it. Given that viewership of NFL is skewed heavily toward men, these results are not surprising. The summated score for the Modern Homonegativity Scale ranged from 5 to 60. A comparison of means resulted in men averaging 30.46, with women averaging 26.38 ( $t = 3.826$ ;  $p = 0.000$ ). The items in this scale were worded in such a way that acceptance of gay men in society resulted in a lower summated score. Females in this sample had a significantly stronger likelihood of accepting gay men in society; they were more likely to agree with statements regarding the rights of gay men, equal treatment, and expressions of their lifestyle. T-tests were then run comparing summated scores on the three scales, by whether the participant believed in a Supreme Being (yes or no), and their degree of

spirituality and religiosity (moderate to high v. little or none). In each of these six tests, significant differences were noted. Those indicating belief in a Supreme Being had a mean score of 42.97 on the Fanship Scale, as opposed to non-believers' mean of 38.41 ( $t = 3.384$ ;  $p = .001$ ). In contrast, believers had a mean score of 33.63 on the Modern Homonegativity Scale, versus 27.78 for non-believers ( $t = 6.790$ ;  $p = .000$ ).

The findings above indicate that the most common NFL fan, a male, will not be receptive to an openly gay player in the NFL. Furthermore, these male fans demonstrate a stronger level of homonegativity than did females, whom are less likely to exhibit strong fanship for the NFL. It could be argued that men and women alike did not have particularly favorable homonegativity scores, but women nonetheless were more accepting than males. Interestingly, women predicted more success for Sam than did men, even though they have significantly lower affinities for the NFL. Those demonstrating belief in a Supreme Being as well as moderate to high level of spirituality mirrored the results of females in the sample; this reveals that religion is related to NFL affinity, but more importantly, acceptance of gay men in society and their likelihood of success in the NFL. These results indicate that men in general, as well as believers and those claiming higher spirituality, may not yet be ready to accept an openly gay male player among its ranks.

## LIMITATIONS AND FUTURE RESEARCH

One limitation of the study is that the survey is not random. While use of Mechanical Turk yields samples that are geographically diverse and meet criteria specified by the researcher, there is no way to ensure randomness or representativeness. In fact, the sample drawn for this study trended young and male, which may differ from the general NFL fanship base. Future research should be directed toward data collection at multiple times (e.g., prior to draft, at the time of draft, post-draft, and 6-12 months after having played professionally). Ideally, a more select group of fans would be invited to participate, specifically those with a higher level of fanship affinities.

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