Volume 23, Number 2 ISSN 1948-3198

Allied Academies International Conference

Las Vegas
October 26-28, 2016

International Academy for Case Studies

PROCEEDINGS

The e International Academy for Case Studies Proceedings is owned and published by Jordan Whitney Enterprises, Inc, PO Box 1032, Weaverville, NC 28787. Those interested in the Proceedings, or communicating with the Proceedings, should contact the Executive Director of the Allied Academies at info@alliedacademies.org

Table of Contents

SHINHANBANK KOREA: STRATEGIC VALUE OF PERFORMANCE-BASED EVALUATION AND PAY SYSTEM IN KOREAN LEADING BANK

Ji Yoon Park, Student, Ewha Womans University
Ji-Young Ahn, Associate Professor, Ewha Womans University

ABSTRACT

This case depicts Shinhan Bank's performance based evaluation systems, which contributed it to become a leading bank in Korea. There are two main performance based evaluation and pay systems Shinhan Bank implemented: Group based evaluation and Differential salary peak system. The former Group based evaluation is a re-formation of original relative evaluation of branch's performance with absolute evaluation of individual performance for the sake of fairness. The latter Differential salary peak system is an evaluation system that excludes high performance employees from being vulnerable of termination from salary peak by regulation in Korea. This system allows superior senior employees to carry out their long working experiences and expects to enhance morale and motivation. Differential salary peak system ultimately results in maximizing Shinhan Bank's productivity and profits. The case can be used for the topic of human resource management. The case has a difficulty level appropriate to students leveling to juniors in bachelor's degree for business.

DEVELOPMENT OF A RADIO INDUSTRY REGULATION WORKSHOP: A CASE FROM NIGERIA

Christiana Akpunonu, Baze University
D.K. "Skip" Smith, Baze University (Emeritus)

CASE OVERVIEW

This case invites students to play the role of Mrs. Mgbugo Nwenyi, a Nigerian who worked for more than 30 years at Radio Nigeria but who now serves as Associate Professor of Mass Communication at a private university in Nigeria. The University Dean to whom Prof. Nwenyi reports has just requested that she organize a one-day workshop on broadcast industry regulation for leaders of the radio broadcast industry in Nigeria; the interesting question (or challenge) is that while the Dean has suggested a number of topics he feels might be of interest to participants of this workshop (his suggestions include background information on Nigeria, background information on the radio broadcast industry in Nigeria, background information on the government body which regulates the broadcast industry in Nigeria, and background information on Nigeria's National Broadcasting Code) , he has requested that Prof. Nwenyi herself determine the six specific topics around which she will organize her upcoming radio broadcast industry regulation workshop and then use as topics for session discussions at that workshop. Additional data and information in the case include:

1) *For Nigeria, the Nigerian environment, and the Nigerian economy: A bit of background plus a few selected statistics and a map of Nigeria are provided.*
2) *For the radio broadcasting industry and the regulation of that industry in Nigeria: A bit of background is provided; also, a model developed by experts for regulating a broadcast industry is set forth.*
3) *For the Nigeria Broadcasting Code: An abbreviated copy of the NBC code of conduct is provided.*

BLACKBERRY LIMITED: IS THERE A PROMISING PATH TO RECOVERY?

Alan Eisner, Pace University
Helaine J. Korn, Baruch College CUNY
Daniel Baugher, Pace University
Saad Nazir, Pace University

CASE DESCRIPTION

This case is primarily intended for use in the corporate strategy section of a business policy or competitive strategy course. It can be used as an overview of the many decisions and actions that an organization has to undertake to sustain a competitive advantage. This case can also be used to augment discussions of strategic analysis, specifically both internal and external environmental analysis and strategic formulation.

The case is rich enough for advanced and graduate students, and has been developed in a manner that will allow students to diagnose the root(s) of the company's issue(s) as detailed in the case, and then form opinions and suggestions for any strategy that the company should pursue. In doing this, students should consider the activities, history, and goals of the company as presented.

It would be effective at the business strategy level, especially, to discuss the implications of industry life cycles, and at the corporate strategy level to discuss implications of diversification. The case also lends itself to discussions of strategic implementation and the effect of leadership on innovation.

CASE SYNOPSIS

In late 2016, Blackberry stock has been trading for less than $7.9 a share that is only a fraction of $139, which is a drop of 94% since 2008. The competitive landscape shifted in recent years, and BlackBerry lost its strong position in the industry. The company faced a severe reduction in hardware revenues and mobile subscribers. BlackBerry Limited hired John Chen, a turnaround specialist, as its new CEO to get former dominating smartphone producer back to profitability. Soon after joining the company, Mr. Chen formulated a turnaround plan that emphasized focus on corporate and government enterprises. This new plan significantly reduced the company's operating costs. After Mr. Chen started turning the wheel, BlackBerry appeared to be stabilizing, but the sustainability of his strategy was still a big unknown.

INTRODUCTION

BlackBerry's adequate performance led many industry experts to speculate on what lies ahead. There have been rumors about the company regarding a potential sale of the company to Samsung Group, privatization of operations to reduce the risk of shareholder activism and hostile takeovers, and also about keeping focus only on software and licensing agreements. Each of these will be a very different scenario as compare to what the Canadian tech giant faced just a few years ago. However, the company's new CEO Mr. Chen seems to be optimistic about the future of Blackberry, and Blackberry Limited is running as an independent company as it has been since 1984.

Looking at Blackberry smartphone division's struggle to compete with the competitors, it remains a question as to what strategy the company should adopt to revive the admiration and demand for Blackberry smartphones. There is immense competition in smartphone industry with giant competitors like Apple Inc. and Samsung Group, and these two companies hold most of the market share in smartphone hardware industry. The success of Blackberry in smartphone industry may seem farfetched but is not impossible. While Blackberry had previously held significant market share in smartphone space, the landscape changed and they were not fighting two very large competitors. By adopting a rigorous and innovative strategy, it is possible that it will be able to regain popularity among customers. Moreover, due to Blackberry's specialization in data & mobile security there seems to be potential in Blackberry's software security enterprise division, which perhaps has not grasped as much attention and resources of the company as the smartphone division. Therefore, if the company restructures its overall business strategy and utilize all the resources to recognize and capitalize its competitive advantage in any particular product or service that it offers, Blackberry Limited will possibly perform better, become more competitive and experience positively increasing profit margins.

THE BLACKBERRY AND ITS SUCCESS

Milhal "Mike" Lazaridis and his childhood friend Doug Freign founded Research in Motion (RIM) in 1984. Later Jim Balsillie joined as co-CEO. Balsillie was clear about different responsibilities and said, "My job is to raise money, and Mike's job is to spend it". Lazaridis was responsible for developing RIM's next version of a wireless data device that would have better parts, longer battery power, and a bigger screen. RIM hired Lexicon, the company that was credited for naming Apple's PowerBook and Intel's Premium brands to come up with a name for the device. The buttons on the new device looked like tiny seeds. Lexicon played around with different fruit names such as strawberry and melon, before it eventually settled on BlackBerry. Thus, RIM had a great product with a catchy name, and it became Balsillie's responsibility to spread the word on the new offering.

The BlackBerry 850 hit the market in 1999, with wireless data, e-mail, and a tiny QWERTY keyboard. Initially, the Leapfrog and the early BlackBerry device was mostly used by law enforcement, firefighters, and ambulance workers. One of the things that this niche group greatly valued was the product's extreme reliability and security features. Balsillie thought this would resonate well with corporations on Wall Street. He knew that corporate IT departments often made decisions regarding company wide hardware and purchased the same devices for all their employees. RIM next resorted to a guerilla marketing strategy, in which hundreds of devices were given away to ground level employees on Wall Street. The strategy became an instant success as Wall Street employees got hooked on the device and subsequently pressured IT departments to make BlackBerry the official device for their companies. Big corporations like Credit Suisse and Merrill Lynch gave in to this pressure and ordered BlackBerrys by the thousands. The success led RIM to go public on the NASDAQ in 1999 and raised an additional $250 million to invest in the development of its technology. [9] Revenues increased from $47.34 million in 1999 to $84.96 million in 2000, with BlackBerry accounting for 41% of the revenues. Balsillie, along with his management team, utilized the same guerilla tactic at the Capitol, where security and reliability are perhaps even more desired features than they were in corporate world. Soon, a large number of politicians and congressional staffers were ordering BlackBerrys.

RIM's reputation was also seriously enhanced during the tragic events that transpired on September 11, 2001. Almost all cellular networks shut down during the terrorist attacks, which disabled both incoming and outgoing telephone calls. However, the BlackBerry and its network remained operational, enabling victims to call loved ones and keeping vital communication lines between law enforcement and rescue workers open. In the eyes of the government there was no doubt that BlackBerry's features are ignorable by public servants. Therefore, almost directly after the events on 9/11, the American government ordered three thousand BlackBerrys for representatives, staffers, and senators.

This initial success meant that growth was rapid at RIM in this period, and it was enhanced by something that the company did not anticipate. All of a sudden, actors, athletes, and other high profile individuals were spotted using BlackBerrys. Among other organizations, the BlackBerry was standardized for 31 out of 32 teams in the NFL. This created a demand among the general consumers, who wanted to use the same device they saw their favorite celebrities using. The increase in demand resulted in rapidly expanding sales and market share; RIM had more than 2 million users in 2004 and sold devices in 40 countries through 80 carriers. The massive popularity in the 2000's saw RIM emerge as a dominant producer of smart phones, and at its peak in 2009 it had acquired 20.1% market share (see Exhibit 1) and sold nearly 15 million devices per quarter.

Exhibit 1 -RIM (BlackBerry) Global Market Share 2007-2015. Source: theatlas.com

According to former account and carrier manager Chris Key, the BlackBerry became so popular with major companies that CTO's often referred to it as "digital heroin ", and many started calling it "CrackBerry". With competition from Google, Samsung, and Apple mounting in the mid 2000's, RIM decided to focus on its core competencies in security and reliability.

Lazaridis and Balsillie were convinced that enterprises would continue to drive the market, and therefore continued to create devices that first and foremost appealed to professionals.

INDUSTRY LANDSCAPE

Apple Inc. entered the smartphone industry in 2007 when CEO Steve Jobs introduced the world to the company's newest innovation, the iPhone. Apple had a completely different strategy. Apple's strategy was to cater to individual consumers, not the corporations. Steve Jobs and management at Apple believed that the individual consumer would drive the next surge in the market. Clearly, RIM's management did not believe that the market was shifting, and BlackBerry continued to enhance what it thought made its product great —enhanced battery life, security, and e-mail. In 2006, corporations accounted for the majority of RIM revenues, and the company had every intention of keeping enterprises as its main target market. Lazaridis believed that the iPhone would be a fad and could not understand why anyone would want an iPhone, given its poor battery life and capacity. He was also extremely skeptical of the touchscreen keyboard. In an interview in 2007, Lazaridis said, "As nice as the Apple iPhone is, it poses a real challenge to its users. Try typing a web key on a touchscreen on an Apple iPhone, that's a real challenge. You cannot see what you type". BlackBerry's inventor believed that consumers prefer typing e-mails and messages using a physical keyboard rather than using a touchscreen. Co-CEO Balsillie declared that the iPhone was "not a sea-changer for BlackBerry".

With further developments in touchscreen phones, consumers cared more about iPhone and Android phones' access to applications rather than battery life, security features, and QWERTY keyboards. The touchscreen smartphones also gained traction among suppliers. Software developers found it easier to work with Android and iPhone systems as compare to Blackberry's complex Java based system. Consequently, iPhone and Android phones experienced rapid growth and market acceptance, which created internal tensions within RIM. There were those who thought that the company should change its strategy, but the co-CEO's unanimously rejected this notion.

The competitive landscape changed further when the "Bring Your Own Device" (BYOD) trend emerged in 2009, when consumers started to take their personal devices to the workplace. The BYOD trend had been directly related to the BlackBerry and the way device became popular in the first place. It was the pressure from ground level employees that led IT departments to adopt the BlackBerry - a bottom up rather than a top down process. When all of a sudden these same employees started bringing iOS and Android devices to work, RIM lost its incentive to procure large numbers of BlackBerrys. Consumers valued the additional features in iPhone and Android phones, such as cameras, games, and Internet browsing.

In several instances, corporations abandoned BlackBerry as the company phone, because products like the iPhone also had e-mail capabilities. Android-based smartphones overtook RIM in terms of market share in Q2 of 2010, and iOS (iPhone) followed shortly in Q3 of 2010 (see Exhibit 2).

Exhibit 2 - Global smartphone market shares 2009-2016. Source: Statista.com

When it was unable to acquire a license to sell iPhones, Verizon contacted RIM with an offer to collaborate on developing an "iPhone killer", which meant a smartphone with touchscreen capabilities and no QWERTY keyboard. The end result of this partnership was the "BlackBerry Storm", which unfortunately did not become popular with consumers. The touchscreen was not easy to use, and the device was slow and full of bugs. Verizon subsequently shifted its focus towards Google and its Android operating system, and launched a gigantic marketing campaign for Motorola's Droid smartphone that operated on Google's Android platform. The new campaign called "iDont" highlighted the iPhone's shortcomings.

Even though iPhone and Android phones were gaining market share rapidly, Lazaridis remained optimistic of the BlackBerry's sustainable advantage. He warned his fellow RIM directors in a board meeting that trying to sell all-touch smartphones in a crowded market would be a huge mistake. Lazaridis maintained full confidence that RIM would catch up to Apple and Google (Android) with their newest device, the BlackBerry 10.

However, tensions were now growing between Balsillie and Lazaridis. Lazaridis was certain that the BlackBerry 10 would resurrect the company while Balsillie was doubtful. One of the keys to the company's early success had been the co-CEO structure: where Lazaridis was responsible for engineering, product management and supply chain, while Balsillie focused on sales, finance and other corporate functions. This complementary leadership structure was successful for a long time, as Lazaridis and Balsillie worked well together. However, the growing tension between the two led to a breakdown of communication, and RIM missed internal deadlines for launch dates as confusion and doubt spread among the company's employees.

In order to fix the problem, Lazaridis decided that for their turnaround project, the BlackBerry 10, the development team would report directly to him and circumvent other top- executives like Balsillie. The breakdown of communication and friction between management led to a disastrous 2011 for the company, where RIM's network experienced tremendous difficulties for the first time, and the company was forced to undertake substantial layoffs due to rapidly decreasing sales. Balsillie said that BlackBerry's success was due to extraordinary luck in key moments and voiced his concerns regarding the future by saying “This is a rapidly expanding market. We have a diminishing share of that market, but who knows?” To end the managerial issues, the board at RIM finally decided to relieve Balsillie and Lazaridis from their duties as co-CEOs in January of 2012 but allowed them to remain on the Board of Directors.

Thorsten Heins replaced Lazaridis and Balsillie as CEO in 2007. Mr. Heins had previously held an executive position at Siemens before joining RIM.

THE BBM MESSAGING SERVICE

To generate revenue for RIM, former co-CEO Balsillie saw great potential with the BBM messaging service. The BBM messenger was developed as an application for the BlackBerry in 2005, and it enabled users to communicate by using their devices’ PIN numbers. The BBM was innovative and is credited with being the first instant messaging service on wireless devices, Among the BBM’s key strengths were its reliability and the fact that users could send an unlimited number of messages without any extra cost, unlike standard SMS text messaging.

Further, the messaging service was very secure and gave users the privacy they sought. With increasing competition and decreasing sales and market share of Blackberry, Balsillie wanted to make the BBM platform available on all devices. He envisioned that telecom carriers could integrate BBM as their own enhanced version of SMS text messaging. This could generate additional sales for the carriers, which would get RIM a percentage of the carrier’s revenues.

Balsillie’s plan created a divide at RIM’s management, particularly because BBM was still a key driver of sales of BlackBerry devices. Making the BBM service available to competitors could lead to market cannibalization. As Balsillie continued his push for the BBM strategy, the new CEO squashed it a few weeks after taking office. Lazaridis showed full support for the CEO’s decision, whereas Balsillie subsequently resigned from the Board of Directors in March 2012 and sold entire stock of the company that he possessed. [14] In a statement to Canadian newspaper, Globe and Mail, Balsillie left no doubt as to why he left: “My reasons for leaving the RIM board in March 2012, was due to the company’s decision to cancel the BBM cross-platform strategy.”

THE BLACKBERRY 10

During Heins’ tenure as CEO, BlackBerry finally released the BlackBerry 10 in to the market in January 2013 and also changed the company name from Research in Motion to BlackBerry Limited. The BlackBerry 10 was not a commercial success, and the company continued spiraling downwards. Despite a number of good reviews, the new phone did not sell very well. Afterwards, Blackberry decided launched the Z10, an all touchscreen version to compete in smartphone market. When the Z10 launched, BlackBerry had a confusing marketing campaign and was unsuccessful in communicating the new device’s distinctive competencies. [14] The Z10 was also late to market and was launched at a time when the market was crowded, and there was low demand for new touchscreen smartphones. In fact, the people that were willing to buy new editions of BlackBerrys were consumers who still valued the QWERTY keyboard.

Also, many loyal BlackBerry customers thought the new system was far too different from the classic BlackBerry design, and that the new phones seemed to have relinquished all ties to old BlackBerry devices. The company incurred a quarterly loss of $965 million in second quarter of 2013, mostly due to a huge number of BlackBerry Z10 phones that were not sold. [14]

In order to prove naysayers wrong, BlackBerry needed to address the immense reduction in sales that it experienced since FY 2011. The company sold $1.431 billion worth of hardware in FY 2015 (see Exhibit 3), a reduction of 91% since FY 2011. Further, the sale of services reduced 49% while software performed better with a reduction of 20% for the same period.

Exhibit 3 - BlackBerry revenue mix in millions USD 2010-2014. Source: BlackBerry (RIM) annual reports

The competitive landscape shifted in recent years, and BlackBerry lost its strong position in the industry. The company faced a severe reduction in hardware revenues and mobile subscribers. BlackBerry Limited hired John Chen, a turnaround specialist, as its new CEO to get former dominating smartphone producer back to profitability. Soon after joining the company, Mr. Chen formulated a turnaround plan that emphasized focus on corporate and government enterprises. This new plan significantly reduced the company's operating costs. After Mr. Chen started turning the wheel, BlackBerry appeared to be stabilizing, but the sustainability of his strategy was still a big unknown.

THE CRYSTAL CATHEDRAL MINISTRIES AND ITS DEMISE: WAS THIS THE RESULT OF INADEQUATE CORPORATE GOVERNANCE?

Raymond J Elson, Valdosta State University
Casey Kennedy, Valdosta State University
Mark Wills, Valdosta State University

CASE SYNOPSIS

The case concerns the Crystal Cathedral Ministries, a dynamic organization that started in the founder's home and eventually grew to include nine buildings covering 40 acres. The crown jewel was the Crystal Cathedral building, considered a masterpiece and became a tourist destination. The leadership team included the founder, his children, and other family members who received salaries and other benefits during the life of the organization. However, declining fortunes, internal disputes ad a heavy debt load led to a bankruptcy filing and its ultimate demise. The case demonstrates the challenges faced by organizations with numerous family members in positions of authority and the conflict of interests that occur when effective corporate governance practices are not implemented to protect the organization's missions and objectives.

EMPLOYEE/WORK ENGAGEMENT: A CASE FROM NIGERIA

Helen Elena Jekelle, Baze University
D.K. (Skip) Smith, Baze University (Emeritus)

ABSTRACT

This case invites students to play the role of Ms. Chima Ajeni, a Nigerian who worked for more than 20 years in Human Resources (HR) at a Nigerian parastatal organization but who now serves as Associate Professor of Management at a private university in Nigeria. The University Dean to whom Prof. Ajeni reports has just requested that she organize a one-day workshop on employee/work engagement for Managing Directors of leading private and public sector organizations in Nigeria; the interesting question (or challenge) is that while the Dean has suggested a number of topics he feels might be of interest to participants of this workshop (his suggestions include background information on Nigeria and its economy, background information on prior research on employee/work engagement and the impact of employee/work engagement on organizational performance, etc., he has requested that Prof. Ajeni herself determine the six specific topics around which she will organize her upcoming employee/work engagement workshop and then use as topics for session discussions at that workshop. Additional data and information in the case include:

1) For Nigeria, the Nigerian environment, and the Nigerian economy: A bit of background plus a few selected statistics and a map of Nigeria are provided.

2) For employee/work engagement and the effects of employee/work engagement (or the lack of employee/work engagement) on organizational performance: Background on prior research is provided.

MAIN FARMS, INC.: A CASE STUDY IN MANAGEMENT'S RISK ASSESSMENT PROCESS

Marla Kraut, University of Idaho
Paul Kraut, Kraut Farms, Inc.

ABSTRACT

This case addresses management's risk assessment process using the COSO Internal Control –Integrated Framework (2013). It is designed to be used in an auditing course or management accounting course at the graduate or undergraduate level. In order for students to learn how management is responsible for its company's risk assessment process, they must first gain a detailed understanding of that process. This case has been developed to provide exposure to an actual company's risk assessment process and thereby provide guidance for this understanding. The description of the company and some of the company facts have been altered based on the firm's request for anonymity. However, the detailed description of the risk assessment process and of the threats and risks identified by management are factual.

CASE SYNOPSIS

Steve Cooper, the CEO of Main Farms, Inc., has decades of operational experience and Maria Johnson, the company's new CFO, has years of experience of managing external audits for a major international public accounting firm. Johnson is very familiar with internal controls and financial reporting procedures. Her first responsibility, in concert with the CEO, is to develop a comprehensive internal control program with a process of risk assessment, in accordance with the *COSO Report on Internal Control – Integrated Framework* (2013). This case describes the design and implementation of that risk assessment process.

From her years of externally auditing Main Farms, Inc., Johnson was aware that, although a standard structure of internal control procedures was in place, the company did not have a comprehensive risk assessment process to the extent described in the *COSO Report*. As discussed in the report, many of the potential risks to the business objectives had not been formally identified, assessed, or linked to controls.

Based on COSO's definition of risk assessment, it was clear that Johnson needed to broaden her understanding of the term "risk." As an external auditor in public accounting, she had always viewed risk as any threat to the fair reporting of financial information under audit. She had been trained and experienced in the implementation of internal controls to assure such fair financial reporting, but Johnson had less experience with risks related to the effectiveness and efficiency of operations or the risks related to compliance with laws and regulations. Now she had to consider a broad array of business risks related to the achievement of the company's entire set of business objectives. Johnson knew that once Main Farms, Inc.'s specific risk factors were identified, they would have to be linked to specific business processes and controls.

The *COSO* report on Internal Controls will give CEO and CFO a formal framework to aid them in implementing an effective internal control program. Johnson, like most *accountants* and business professionals, needed to become familiar with the details of the framework.

The *COSO Report on Internal Controls – An Integrated Framework* (2013) emphasizes the need for an ongoing process of internal control that would provide management with reasonable assurance regarding the achievement of the company's objectives in three categories:

1. Effectiveness and efficiency of operations,
2. Reliability of financial reporting,
3. Compliance with applicable laws and regulations.

The first category of objectives regarding *operations* is related to the achievement of a company's basic mission. These objectives pertain to effectiveness and efficiency of the operations, including performance and financial goals and safeguarding resources against loss (i.e., theft of assets). The *financial reporting* objectives pertain to the preparation of reliable financial statements, including the prevention of fraudulent financial reporting. They are driven primarily by external requirements (GAAP or SEC requirements, etc.) but must satisfy management's need for adequate financial and operating information. *Compliance* objectives pertain to laws and regulations such as IRS regulations, OSHA requirements, and EPA regulations.

The *COSO Report* states that five critical components are necessary for an internal control program to assure management that a company's business objectives will be accomplished: Control Environment, Risk Assessment, Control Activities, Information & Communication, Monitoring.

This case concentrates on identifying and assessing risks from the COSO Internal Control Framework (2013), but also incorporated the risks in the COSO's Enterprise Risk Management Framework (2004). These risks include environmental risks, process risks, information for decision making risks (including financial reporting and misappropriation of asset risks).

- **Environmental Risks**
  - Capital Availability
  - Legal and Regulatory
  - Political
  - Financial Markets
  - Shareholder Relations
  - Industry
  - Hazard Risk (natural disasters, property damage)

- **Process Risks**
  - Operations Risk (customer loss risk, product development, physical supply chain risk, inventory costs risk, product failure, commodity pricing, obsolescence and shrinkage, business interruption, personnel quality, defalcation of assets, trademark/brand name erosion, EPA and health and safety)
  - Information Processing / Technology Risk (application systems, information and data integrity, information and data security)

- **Information for Decision Making**
  - Operational Risk (pricing, contract commitment, regulatory reporting)

- Financial Reporting Risk (budget and planning, fraudulent reporting, errors or omissions in financial statements, defalcation of assets, taxation, pension fund, investment evaluation)
- Strategic Risk (business portfolio, valuation, competition, social trend, capital availability, organizational structure, resource allocation, planning, life cycle)

Risk assessment is the identification and analysis of risks to the achievement of business objectives. It forms a basis for determining how risks should be managed. What potential future events could create uncertainty? What is the financial impact of the risks? Does the organization have the necessary internal controls in place to mitigate potential losses from the risks? Does the organization have enough insurance to cover the potential losses? How are future operational decisions (i.e., crop selection, fertilizer and herbicide selections) impacted by the risks and potential losses?

Johnson received the management team's approval to design and implement a risk assessment program. She informed them that she would be consulting with them regularly throughout the process. She also explained to them that as management they were ultimately responsible for the process of risk assessment and the review of the risk assessment process on a regular basis.

REFERENCES

COSO (2013). *Internal Control – Integrated Framework*, (New York: Committee of Sponsoring Organizations of the Treadway Commission), 2013.

COSO (2004). *Enterprise Risk Management Framework*, (New York: Committee of Sponsoring Organizations of the Treadway Commission), 2004.

SPERRYMAN FAMILY SERVICES (A): A SURPRISING DISCOVERY IN AUDIT PREPARATION

Patricia A. Lapoint, McMurry University
Carrol R. Haggard, Fort Hays State University

CASE DESCRIPTION

The primary subject matter of this case concerns auditing. This case can be used in auditing or business ethics courses. The case has a difficulty level of three. The case is designed to be taught in two class hours and is expected to require four hours of outside preparation by students.

CASE SYNOPSIS

Following a period of sustained growth, due to the recent downturn in the economy and a reduction in governmental funding, Sperryman Family Services (SFS) was experiencing some financial difficulties. As a result, many of the full-time employees were reduced to part-time status, and almost all of the part-time positions were eliminated. However, founded on the Midwestern value of "neighbor helping neighbor," one of the greatest consistent strengths of the Center over the years has been its strong base of dependable volunteers. Volunteers were recruited to do administrative work formerly done by paid staff. One of the areas most affected by the reduction in staff was accounts management. The Finance Director was one of those who lost her position. The day-to-day operational duties are being fulfilled by volunteers while oversight of the department is provided by Jacquelyn Randolph, Executive Director of SFS.

One month before their 3 year audit, Jacquelyn discovered some financial irregularities. Attention was drawn to the accounts management department when Jacquelyn received a call from a vendor inquiring about payment of their account. While Jacquelyn discovered that the problem was caused by a volunteer who had misplaced a check in a desk drawer, it did raise doubts in Jacquelyn's mind as to what other 'mistakes' might be occurring. Consequently, Jacquelyn did a quick review of last month's bank statement and found 2 instances where checks had been written without an accompanying purchase order. Fearing that her discovery might reflect only part of a larger problem, Jacquelyn notified the Board President and the Board of the issue. The Board directed Jacquelyn to review the interim audit procedures specifically the sampling procedure, revise the sampling procedure, if necessary, and apply tests for control for the last year 3 years. The goal was to determine if in fact funds were missing and if so from what program(s), there was sloppy bookkeeping or out and out embezzlement. The central question of the case, is what did Jacquelyn find?

PEOPLE, PROFIT, AND PROMOTION: WHEN HEALTH CARE IS A BUSINESS

Michael Martin, University of Northern Colorado
Kelly D. Martin, Colorado State University
Joseph J. French, University of Northern Colorado

CASE DESCRIPTION

This case describes a hypothetical ethical dilemma involving the marketing director, Jenny Kingsley, of an assisted living community located in Reno. Nevada. The ethical decisions faced by the marketing director involve the turnover or move-out policies promoted by Sunset Point assisted living community. The case reviews the many health conditions which state's often permit or trigger mandatory move-outs of residences. The case takes the reader through the use and often abuse of these move-out policies (and their associated compensation systems) and the decisions directors of these facilities must frequently navigate. The case provides detailed background information on the assisted living industry, current practices, laws and ethical frameworks. At the end of the narrative the reader is asked to formulate ethically and legally sound recommendations. The suggested audiences for this case study are upper level undergraduate students and graduate students

SYNOPSIS

This case is set in a fictional assisted living community called Sunset Point, which is structured very similarly to any assisted living community in the United States. Parent company Enviva owns 22 assisted living community properties in California and Nevada. Jenny Kingsley, the marketing director for the Reno, Nevada facility is facing tough choices, some of which are imposed by Enviva's bonus structure that rewards a building's executive director and marketing director with bonuses solely for new move-ins. We learn that Reno has a shortage of supply for assisted living and as a result, Sunset Point is almost always at 100% occupancy. Therefore, new move-ins require move-outs that are largely at the discretion of the executive director. This case provides a detailed background on the business climate, discussion of applicable state and federal laws, as well as analysis of appropriate ethical frameworks and decision making.

BACKGROUND

Jenny Kingsley plopped into her chair after giving her fourth informational tour of the day. For a Tuesday, the day had been extraordinarily busy with families walking in, gathering information and wanting to view Sunset Point, the assisted living community for which Jenny served as marketing director. Like most months, Sunset Point's occupancy was full at 100%. Therefore, it was critical that Jenny kept meticulous records about the families interested in the community and potentially wanted to reserve a spot on the waitlist. She began to enter the notes she had taken on the structured intake forms provided by the corporate office into the CRM system when her boss, Brynn Fuhrman, the executive director burst into her office. She handed Jenny three folders.

"You've been busy today. This is great," beamed Brynn. Jenny forced a smile but always struggled to balance a totally full building with the more hard-sales tactics prescribed by the corporate office. Most people who had really liked the building for themselves or a family member were not content to remain on a long waitlist without seeking another option.

Many would be forced into one of these other options by a health event that mandated they could no longer live independently well before Jenny had an opening.

"I want you to take a look at these," Brynn continued, referring to the three folders. Jenny's stomach turned. Whenever the building was at 100% occupancy, she knew these folders would be those of current residents that Brynn considered to be candidates for move-out. Although technically Jenny's primary role was marketing, she also knew the state admissions requirements well from leading and overseeing the move-in process. There were many health conditions for which the state required Sunset Point to facilitate a move-out. However, the state also gave an assisted living community executive director the discretion to dismiss a resident for any reason.

Jenny greatly disliked the move-out process, as it was often upsetting and unsettling for both the resident and her/his family. Brynn failed to understand Jenny's trepidation since she only received bonuses for new move-ins. In fact, Enviva, the corporate office, structured their compensation system for both the executive directors and marketing directors of a community so that bonuses were only paid for new move-ins. This incentive structure was designed to encourage managers at low-occupancy buildings to work hard to fill apartments. Enviva was based in Costa Mesa, California, and many of the California properties were in highly saturated markets with extremely low occupancies. Of course, this incentive structure did not translate as well to places like Sunset Point that were almost always full. Although sometimes a resident truly needed greater care than Sunset Point could provide, Jenny thought that Brynn occasionally created turnover in response to Enviva's bonus system.

As Brynn hurried out to take a phone call, Jenny put the folders aside and went back to her notes. She thought about how different the marketing for an assisted living community was than what she had envisioned for herself as an undergraduate marketing major. Her curriculum had been heavily based in business ethics, with relevant content provided in nearly every course she took. Yet she still felt unprepared to manage the current situation she found herself in.

COMPANY PROFILE AND BACKGROUND

Enviva Assisted Living is a publicly-traded company that owns 22 assisted living communities across California, including three in Nevada (two in Las Vegas and one in Reno). The company was founded by John C. Escherle in 1996 in Costa Mesa, located in Orange County, California. When Escherle's mother, Betty, became unable to live independently after a serious fall, he began looking for housing and care options for her. Assisted living was just beginning to gain the traction it now enjoys, and at that time, Escherle found no options for her that he thought were suitable. With a background in hospital management, he started his own assisted living community called The Grove at Orange Oaks. Over the years, he acquired properties he believed to be "worthy of his mother" across California and, eventually, the corporate entity Enviva was born to manage the various properties. Enviva eventually went public and quickly grew to a multimillion dollar company. In spite of the rapid growth, the company consistently embodied Escherle's original founding premise of proving housing and care that was "worthy of mom." In fact, this became a mantra for important corporate decisions, and a large portrait of Betty Escherle still hangs in the Costa Mesa headquarters.

In 2003, Toni McManus became CEO following Escherle's retirement. Ms. McManus also deeply embodied the founder's philosophy of making communities worthy of one's mother, but she also sought a more aggressive growth strategy. It was under her leadership that the company acquired 7 new northern California properties, one in Sacramento, and all three of the Nevada properties. McManus was a very hands-on CEO, regularly visiting her communities and engaging executive directors and marketing directors in frequent trainings and sharing of best practices.

ASSISTED LIVING

Assisted living is part of the broader category of retirement community living. Although the exact services offered vary from state to state, in accordance with regulations, assisted living typically bridges independent living in one's own home and skilled nursing care. The ability to prolong one's independence and make a more gradual transition to levels of greater assistance is much of the appeal of this industry to seniors and their families. Indeed, the assisted living industry is healthy and growing, largely due to its philosophy of respect for the autonomy, choice, and competence of the individual through the aging process. Exhibit 1 provides an example of how seniors might progress through these various care options as they age.

The assisted living industry provides senior apartment-style residences and also offers a limited portfolio of personal care services for elderly persons who are mostly able to care for themselves. As people age and require some capacity of extra assistance, known in the industry as activities of daily living or ADLs, they may begin receiving various forms of extra help as needed. Assisted living communities were designed with the theme of "aging in place" allowing people to grow old more comfortably, make the transition to greater levels of care more gradually and on their own terms. Extra assistance with ADLs may include medication management, assistance with bathing, dressing and grooming, travel to and from medical appointments, housekeeping services and others. Assisted living facilities have full time nursing staff and supervision, but differ in many ways from skilled nursing facilities in the nature and scope of care provided.

Importantly, through their licensure terms, most states limit the forms of care that may be provided by an assisted living facility. Should a person require care beyond that which is offered by assisted living, he or she would require a move to a more skilled nursing or memory care facility. For example, many states necessitate a person be able to transfer from bed to wheelchair with limited assistance as a minimum requirement for assisted living. If this cannot be done, he or she would be eligible for a skilled nursing facility. Likewise, given the independent nature of assisted living communities, many do not have secure entry/exit measures in place like those found in specialized memory care facilities. This trend is changing, however, as an estimated 42% of assisted living residents have some form of dementia. Nonetheless, in many states when a person's dementia progresses to a point that it poses a safety risk, he or she also may be found inappropriate for assisted living and advised to move to a dedicated memory care facility. Whether a person requires care beyond the scope of the assisted living facility is typically determined by the executive director in conjunction with a registered nurse, any other medical caregivers, and the family.

One exception to these requirements for advanced stage care involves hospice care. Again, state regulations vary, but typically when hospice has been prescribed by a medical team it has been determined that a person's condition is chronic and in the end stages (i.e., life expectation of six months or less). A hospice team would work in conjunction with assisted living staff to allow the resident to "die in place," and to be as comfortable as possible in his or her remaining days. Thus, he or she may stay in the assisted living facility but are considered to be under the care of the hospice team for regulatory purposes. For this reason, hospice must be prescribed by a qualified medical professional.

TYPICAL RESIDENT PROFILE

Approximately 750,000 people nationwide call an assisted living community home. According to a study by the American Association of Homes and Services for the Aging, the typical assisted living resident is about 87 years old and relies on two or three of the ADLs noted in Exhibit 2. Most residents are mobile, and statistically speaking, most are female (74%). The typical resident also suffers from two or three of the chronic medical conditions listed in Exhibit 3.

According to the National Center for Assisted Living (NCAL), most people moved into assisted living from their own home or apartment (70%). The remaining 30% of the population is comprised of people who came from a nursing or rehabilitation facility (9%), a retirement community (9%), a family residence such as living with an adult child (7%), or another assisted living community or group home (5%). The median length of stay in assisted living is close to two years. Most residents eventually move on to more skilled care (59%), or pass away within the community (33%). The remaining percentage will return home or move to another similar location.

The NCAL also notes that residents place high priority on their 1) right to privacy, 2) freedom of religion, 3) to be treated with respect and dignity, 4) to control their personal finances, possessions, and their health care plan, and finally 5) to interact freely with others outside and within the community, including 6) the ability to organize resident groups and councils.

INDUSTRY OUTLOOK

An aging population that makes up an increasingly greater percentage of the United States demographic implies heightened demand for assisted living and other long term care options for the elderly. Indeed, the population aged 65 and older has increased at an annual rate of 2.5% to 44 million Americans, and the population aged 85 and older is expected to grow at about three times the national population growth rate, due to medical advancements in prolonging life. Growth in the population of adults aged 65 and older will strengthen industry demand. Moreover, an improving housing market (approximately 80% of the elderly must first sell a house to finance a move to assisted living) will release pent-up industry demand. This coupled with other economic improvements, the growing aging population, and increased supplements from healthcare reform lead industry analysts to predict an industry growth rate above 3% per year to total $53.9 billion in revenues. Longer term (5+ year projections), analysts forecast revenue of $69.8 billion representing a growth rate of 5.3%.

Competition in the assisted living industry is considered high. The industry is characterized as having low entry barriers and low degrees of technological change. Furthermore, the industry has experienced a number of mergers and acquisitions, as in this mature phase of the life cycle, industry players compete fiercely for market share. The regulatory environment also plays a focal role in this industry. Strict regulations affect how Medicare and Medicaid can reimburse assisted living providers. Indeed, these government programs tend to reimburse at a much lower rate for assisted living services than for skilled nursing facility services. Therefore, much of the population in assisted living communities possess greater than average private wealth and finance their residency with the sale of a home, retirement funds, or other family private wealth.

INDEPENDENT SENIOR LIVING

Senior living options have become more varied and accessible in response to the demands of an aging population. In the initial stages of aging, many people find senior apartment living to be a suitable option. These apartments often have minimum age requirements and boast more shared and communal space than traditional apartments. This type of living arrangement offers no medical or ADL care, and residents provide their own food and housekeeping. Alternatively, some independent living communities extend meal, transportation, and activity services to residents, but like senior apartments, do not provide any ADLs or medical services. Independent living options such as these do not represent a strong competitive threat to assisted living as they often are lifestyle moves rather than medically necessitated moves. Moves to independent living situations are even more contingent upon a strong housing market and the ability for one to sell his/her current home.

In-Home Health Care

For many seniors, the desire to stay in their home can outweigh other considerations. Likewise, the inability to sell a home in order to finance assisted living or independent senior living can constrain people's options. In-home health care or home-nursing options can become viable ways for seniors to receive a range of medical care, assistance with ADLs, and even meals and transportation. The previously stagnant housing market saw increased use of in-home health care options with proportional declines in new assisted living admissions. Even with the return to a strong housing market, in-home health options that truly allow one to "age in place" are strong and enduring competitive threats to assisted living.

Memory Care

Much of the growth in the assisted living category has been focused in the area of dementia care or, more specifically, Alzheimer's disease care. Known more generally as memory care, many assisted living facilities and skilled nursing facilities have scrambled to increase residential space for those needing memory care assistance. State and federal regulations imply separate certification and licensing for memory care, often requiring enhanced security and protective measures for these residents who can be prone to wandering outside community boundaries and sometimes pose security threats to themselves and others. Assisted living facilities that do not have dedicated memory care wings or divisions are required by state and federal law to transfer patients with dementia whose care exceeds the boundaries of their services provided. Many assisted living communities added these new memory care-certified facilities because of industry demand and also to lessen the need to transfer residents who want to age-in-place in a single facility. Not surprisingly, such transfers can be traumatic to aging residents and often represent a hardship for both the elderly resident and their families.

MANAGING CUSTOMER RELATIONSHIPS AT SUNSET POINT: THE ROLE OF ETHICS IN MARKETING STRATEGY

Kelly D. Martin, Colorado State University
Michael Martin, University of Northern

CASE DESCRIPTION

This case describes a hypothetical ethical dilemma involving the marketing director, Jenny Kingsley, of an assisted living community located in Reno. Nevada. The ethical decisions faced by the marketing director involve the turnover or move-out policies promoted by Sunset Point assisted living community. The case reviews the many health conditions which state's often permit or trigger mandatory move-outs of residences. The case takes the reader through the use and often abuse of these move-out policies (and their associated compensation systems) and the decisions directors of these facilities must frequently navigate. The case provides detailed background information on the assisted living industry, current practices, laws and ethical frameworks. At the end of the narrative the reader is asked to formulate ethically and legally sound recommendations. The suggested audiences for this case study are upper level undergraduate students and graduate students

SYNOPSIS

This case is set in a fictional assisted living community called Sunset Point, which is structured very similarly to any assisted living community in the United States. Parent company Enviva owns 22 assisted living community properties in California and Nevada. Jenny Kingsley, the marketing director for the Reno, Nevada facility is facing tough choices, some of which are imposed by Enviva's bonus structure that rewards a building's executive director and marketing director with bonuses solely for new move-ins. We learn that Reno has a shortage of supply for assisted living and as a result, Sunset Point is almost always at 100% occupancy. Therefore, new move-ins require move-outs that are largely at the discretion of the executive director. This case provides a detailed background on the business climate, discussion of applicable state and federal laws, as well as analysis of appropriate ethical frameworks and decision making.

ROUNDING OUT THE EDGES: THE MOTO360 SMARTWATCH

Christopher Coomer, The University of Tampa
Tien Le, The University of Tampa
Erika Matulich, The University of Tampa
Raymond Papp, The University of Tampa

ABSTRACT

The case is an overview of the Moto360 smartwatch by Motorola Mobility, a subsidiary of the Motorola Parent Company. The Moto360 was born shortly after Google bought Motorola Mobility in May 2012, when the user experience (UX) team from Google and the MotoACTV Team from Motorola came together and collaborated on a wearable technology solution for the "tech geek" niche market. Due to all of the energy from the Google/Motorola acquisition, some more technological aspects of the smartwatch were overlooked, and within 24 hours of the initial launch of the Moto360, several complaints arose about the battery life and the processor speed. The case ends when Apple releases its iWatch and Motorola comes to a challenging crossroad. Students are presented with the challenges of response to consumers' needs and wants in a new market and the challenges associated with designing and meeting customer expectations during acquisition and integration of cross-functional teams. The case emphasizes the importance of not losing sight of a strategic vision, even in the midst of a major corporate overhaul. In the technology market, relevance changes daily, so students will have to understand and take into account the incredible speed at which accurate decisions must be made to stay competitive.

WINTER RIFLE TRAINING AT FORT KNOX

D.K. "Skip" Smith, Baze University (Emeritus)

ABSTRACT

This case invites students to solve a dilemma faced by Captain C.W. Jones, a young (26 years old) US Army Officer currently serving as commander of a company (approximately 170 individuals) of new recruits in the process (during the month of January) of receiving basic training at Fort Knox, Kentucky. The dilemma Jones faces involves the following issues:

1) *When new recruits do rifle training at Fort Knox, the Standard Operating Procedure (SOP) is that they hike the three miles from their barracks to the rife range and then camp out (in tents) at the rifle range during the week they do their rifle training. Earlier today, Captain Jones and his new recruits marched out to the rifle range to begin their week of rifle training.*
2) *This January, nighttime temperatures at Fort Knox are about 11 degrees fahrenheit, which is at least 15 degrees fahrenheit colder than average January temperatures at Fort Knox.*
3) *While Captain Jones has cold weather experience (in Germany) and gear, the new recruits under his command do not have cold weather experience and do not have full sets of cold weather gear. If his new recruits suffer cold injuries, Captain Jones will be held accountable for those injuries.*
4) *A few minutes ago, Captain Jones' First Sargent (a man whose experience and advice he values greatly) indicated that in his opinion, the new recruits should march back to the warmth and safety of their barracks, rather than doing the usual thing, that is, spending the night at the rifle range, in their tents. If the men are going to march back to their barracks, they need to start marching within the next 15 minutes.*
5) *Captain Jones has attempted to solicit advice from his commanding officer, that is, the battalion commander; however, Jones was not able to get through to him.*
6) *The battalion commander to whom Captain Jones reports is known to have a "hard core" orientation and reputation. The evaluation which Captain Jones will receive at the end of his tour of duty at Fort Knox will be written by the battalion commander; it is very likely that comments by the battalion commander will impact substantially on both the short and long term prospects of Captain Jones' career in the US Army.*

Data and information provided in the case include:

1) *Information on the army base where Captain Jones is stationed, that is, Fort Knox, Kentucky.*
2) *Background information on Captain C.W. Jones.*
3) *Background information on the types of cold injuries and the prevention of those injuries.*

MARKETING CUSTOMER SERVICE, CULTURAL DIFFERENCES, & THE BIG 5 IN MACAU AND TAIWAN: A CASE STUDY OF TWO VOICES

Christy Wong, University of Texas at Dallas
Hannah Steinberg, University of Georgia

ABSTRACT

First Voice: Macau does not have scores for Hofstede's 4-, 5-, or 6-dimensional models nor does it have a publically available set of Big Five personality but I feel that their views are fairly similar with China and Hong Kong with slight differences. My mother's side of the family is from Macau and I lived there for three years. I went to Taiwan to study abroad for five months. Macau is a Special Administrative region of China. They have their own government and currency because they were colonized by Portugal, therefore they will naturally have their own culture and personality despite being a city in China. Macau feels much more liberal than China but not as free as Hong Kong is. I think their power distance is about the same as Hong Kong though around 65-70. They are still in China and have that mentality that there will always be someone higher up than you and you must respect that. They treat their elders and bosses with very high respect. Individualism is still parallel with China in that they are very low. I would give them around 20-25. They believe that a group comes first and their personal needs can be satisfied if society is happy. Masculinity in Macau is very high because of pass generations and Chinese influence but they also have Portuguese influences so it is not as high as China. I remember hearing stories about my grandmother and grandfather's relationship. My grandfather will always be the man of the house and he will always have the last word. So I would rate the masculinity at about 60-65. I feel like the uncertainty avoidance will be the same as China because they are both very superstitious. We live with ambiguity every day and we use religion and superstitions to deal with it. I would rate their uncertainty avoidance at 25-30 or so. Macau takes after China in their Long Term Orientation but because we are still the "Las Vegas of Asia" it is not as high as we hope. China has a score of 87 for Long Term Orientation and so I would set Macau at 55-65 or so. We are still a gambling city and even though most of our citizens do not gamble, our long term orientation will most likely be affected. I feel like Asia as a whole is not a very indulgent continent. Like I said earlier, we do not gamble very much even though the entire city is filled with casinos but travelling agencies and vacationing advertisements are not abundant in the streets. The only thing we could really be indulgent about is our food. So I would rate our indulgence to be about 20. Taiwan is a whole entire country compared Macau as a city but they do have similarities as they are both Asian countries in close proximity. Taiwan felt like a quieter, less busy, and more liberal place than Macau. The people were very nice but I felt that their individualism is still fairly high at around 50-55. They knew that there was a hierarchical system in their society and they would not argue against it. In that same sense, their individualism is very low. I see commercials always talking about how they have the city has to work together to keep the subways clean or teamwork is best in situations and so on. I would rate individualism at 15-20. The masculinity is fairly lower in Taiwan because even if a man is the head of the household, the woman had a distinct role also and it is encouraged for them to have a job. The President of Taiwan is currently a woman, Ing-wen Tsai.

So I would rate their masculinity at about 30-45 depending on where in Taiwan you are in. Taiwan is very strict in their uncertainty avoidance. They have a set of rules and you must abide by them at all times. I experienced this when I was at the MRT station (subway) of Taiwan. There is a strict no food and drink policy but I had a lollipop in my mouth because I had completely forgotten about it and an MRT employee came straight up to me and told me that I could not eat that. Even the citizens saw me sharing chocolate with my friends and we all forgot and ate it there and a lady told us in English that we could not eat in the MRT. Their Uncertainty Avoidance would be around 60-70 if I were to rate it. Taiwan also has a very high Long Term Orientation because of how they function. They really believe in saving money and having a secure future. In one of my classes, we practiced on negotiating our salaries with classmates. I practiced with a Taiwanese student. She negotiated for a higher salary and great benefits and of course everyone wants those but she emphasized on health insurance and job stability. Most Asian countries have a high Long Term Orientation but I would rate Taiwan to be at least 90 points. According to Hofstede Taiwan has an average Indulgence score. They sit at 49 which is understandable. They are significantly higher than Macau. They have a lot of vacationing spots in Taiwan in the mountains and they spend more time in nature than people in Macau (probably because they have more space). My university in Taiwan was like a national park in Taipei because it had so much open space and green areas and I would see entire families with their dogs there on the weekends. Transportation to get from one end of Taiwan to the other was also very easy and I always see people travelling a lot. They also have these night markets that sell various items and foods so I would rate Taiwan to be fairly indulgent at about 50-60. Voice 2: future research should empirically examine differences between and within Chinese sub-groups in order to add to this case as well as to add to the literature on cross cultural management.

REFERENCES

Ahmed, ZU., Zgheib, PH, Carraher, SM & Kowatly, AK. (2013) "Public policy and expatriate entrepreneurs", *Journal of Entrepreneurship and Public Policy*, Vol. 2 Iss: 1, pp.42 – 53.

Baugh, S. Gayle, Sullivan, Sherry E., & Carraher, S.M. (2013). Global Careers in the United States. In *Careers without Borders: Critical Perspectives* by Reis, Chistina & Baruch, Yehuda Published by Routledge. [pages 297-322; Chapter 16].

Bhattacharya, T.K. & Carraher, S.M. (2008). How to teach high school students about entrepreneurial finance: The Financial Challenge *International Journal of Family Business*, 5 (1), 69.

Buckley, M.R., Carraher, S.M., Carraher, S.C., Ferris, G.R., & Carraher, C.E. (2008). Human resource issues in global entrepreneurial high technology firms: Do they differ? *Journal of Applied Management & Entrepreneurship*, 13 (1), 4-14.

Buckley, M., Carraher, S., & Cote, J. (1992). Measurement issues concerning the use of inventories of job satisfaction. *Educational and Psychological Measurement*, 52 (3), 529-542.

Buckley, M., Carraher, S., Ferris, G., & Carraher, C. (2001). Human resource concerns in entrepreneurial multinational high technology firms. *Journal of Applied Management and Entrepreneurship*, 6 (1), 97-104.

Buckley, M., Fedor, D., Carraher, S., Frink, D., & Marvin, D. (1997). The ethical obligation to provide recruits realistic job previews. *Journal of Managerial Issues*, 9 (4), 468-484.

Buckley, M., Fedor, D., Veres, J., Wiese, D., & Carraher, S. (1998). Investigating newcomer expectations and job-related outcomes. *Journal of Applied Psychology*, 83, 452-461.

Buckley, M., Mea, W., Weise, D., & Carraher, S. (1998). Evaluation change in public organizations: An Alpha, Beta, Gamma change perspective. In *Accountability and Radical Change in Public Organizations* (pages 229-241) edited by Ronald R. Sims, Westport, CT: Quorum Books.

Buckley, M., Mobbs, T., Mendoza, J., Novicevic, M., Carraher, S., & Beu, D. (2002). Implementing realistic job previews and expectation lowering procedures: A field experiment. *Journal of Vocational Behavior*, 61 (2), 263-278.

Budd, J. & Carraher, S. (1998). Validation of an inventory to measure attributes of strategic management. *Psychological Reports*, 82 (3 Pt 2), 1220-1222.

Burgess, S., Johnson, C., & Carraher, S.M. (2008). Cameron University Leaders and Entrepreneurs: Developing the next generation of leaders and entrepreneurs. *International Journal of Family Business*, 5 (1), 45-46.

Carraher, C. & Carraher, S. (1996). ISO 9000 - An industrial management tool. *Polymeric Materials Encyclopedia* (Vol. 5 pages 3481-3484) edited by J. Salamone, Boca Raton, FL: CRC Press.

Carraher, C.E., Carraher, S.M., & Stewart, H.H. (2010). Metal-containing polymer structures for enhancing seed germination and plant growth. *Advances in Environmental Biology*, 4 (1), 108-116.

Carraher, C.E., Carraher, S.M., & Stewart, H.H. (2011). Plant growth hormone-containing polymers for enhanced seed germination and plant growth. *Journal of Polymeric Materials*, 28 (2), 287-301.

Carraher, C., Gaonkar, A., Stewart, H., Miao, S., & Carraher, S. (1998). Structural characterization and effects of Gibberellic acid-containing Organotin polymers on sawgrass and cattail germination and seedling growth for everglades restoration. In *Tailored Polymeric Materials for Controlled Delivery System***s** (pages 295-308) edited by Iain McCulloch and Shalaby W. Shalaby, Washington, DC: American Chemical Society & Oxford University Press.

Carraher, C., Stewart, H., Carraher, S., Chamely, Learned, W., Helmy, J., Abey, K., & Salamone, A. (2002). Condensation polymers as controlled release materials for enhanced plant and food production: Influence of gibberellic acid and gibberellic acid-containing polymers on food crop seed. In *Functional Condensation Polymers* (Chapter 16, pages 223-234) edited by Charles E. Carraher, Jr. & Graham G. Swift, New York: Kluwer Academic/Plenum Publishers

Carraher, S.M. (2011). Turnover prediction using attitudes towards benefits, pay, and pay satisfaction among employees and entrepreneurs in Estonia, Latvia, & Lithuania. *Baltic Journal of Management* 6 (1), 25-52.

Carraher, SM (2012) "Global and empirical management history?", *Journal of Management History*, Vol. 18 Iss: 3

Carraher, SM (2012) "Social entrepreneurship: interviews, journal surveys, and measures", *Journal of Management History*, Vol. 18 Iss: 4

Carraher, SM (2013) "ISI, social entrepreneurship, and research", *Journal of Management History*, Vol. 19 Iss: 1

Carraher, SM (2013) "Signaling intelligence, management history, marry-go-round, and research", *Journal of Management History*, Vol. 19 Iss: 2.

Carraher, SM (2013) "Follett, Barnard and Taylor", *Journal of Management History*, Vol. 19 Iss: 4

Carraher SM. (2014) "Leadership, entrepreneurship, and suggestions for future research", *Journal of Management History*, Vol. 20 Iss: 1.

Carraher Shawn , (2014) "Dutton, management philosophy, realistic job previews, and Weber", *Journal of Management History*, Vol. 20 Iss: 2.

Carraher Shawn , (2014) "Kathryn Harrigan, Management History, and Michael Peng", *Journal of Management History*, Vol. 20 Iss: 3.

Carraher Shawn M. , (2014) "AACSB standards, Academy of Management and 3000 Citations", *Journal of Management History*, Vol. 20 Iss: 4.

Carraher, SM (2014) "Leadership, entrepreneurship, and suggestions for future research", *Journal of Management History*, Vol. 20 Iss: 1

Carraher, SM. (2015). "Denise Rousseau, 20 Years of the JMH, and goodbye" *Journal of Management History* Volume 21 Issue 4.

Carraher, SM. (2015). "4000 citations for the JMH and Strategic IQ". *Journal of Management History* 21 (3).

Carraher, SM. (2015) "Signaling intelligence, signaling theory, Project A, and excellent management history research", *Journal of Management History*, Vol. 21 Iss: 2

Carraher, SM. (2015) "Objectivism, Lyman Porter and ethical leadership", *Journal of Management History*, 21 (1).

Carraher, S.M., Buchanan, J.K., & Puia, G. (2010). Entrepreneurial Need for Achievement in China, Latvia, and the USA. *Baltic Journal of Management*, 5 (3), 378-396.

Carraher, S. & Buckley, M. R. (1996). Cognitive complexity and the perceived dimensionality of pay satisfaction. *Journal of Applied Psychology*, 81 (1), 102-109.

Carraher, S.M. & Buckley, M.R. (2008). Attitudes towards benefits and behavioral intentions and their relationship to Absenteeism, Performance, and Turnover among nurses. *Academy of Health Care Management Journal*, 4 (2), 89-109.

Carraher, S., Buckley, M., Mea, W., Carraher, S.C., & Carraher, C. (2006). Entrepreneurship and leadership: Why we have an ethical obligation to assess change in entrepreneurial research. *International Journal of Family Business*, 3 (1), 19-31.

Carraher, S., Buckley, M., Scott., C., Parnell, J., & Carraher, C. (2002). Customer service selection in a global entrepreneurial information services organization. *Journal of Applied Management and Entrepreneurship*, 7 (2), 45-55.

Carraher, S. & Carraher, C. (1994). ISO 9000 - theories of management. *Polymer News*, 19, 373-376.

Carraher, S. & Carraher, C. (1995). Total quality management applied to industry - ISO 9000. *Journal of Polymer Materials*, 12, 1-9.

Carraher, S. & Carraher, C. (1996). ISO environmental management standards: ISO 14,000. *Polymer News*, 21, 167-169.

Carraher, S. & Carraher, C. (1996). ISO 9000. *Polymer News*, 21, 21-24.

Carraher, S. & Carraher, S.C. (2005). Felt fair pay of small to medium, sized enterprise (SME) owners in Finland and Latvia: An examination of Jaques' equity construct. *Journal of Small Business Strategy*, 16 (1), 1-8**.**

Carraher, S. & Carraher, S.C. (2006). Human resource issues among SME's in Eastern Europe: A 30 month study in Belarus, Poland, and Ukraine. *International Journal of Entrepreneurship*, 10, 97-108.

Carraher, S., Carraher, S.C., & Whitely, W. (2003). Global entrepreneurship, income, and work norms: A Seven country study. *Academy of Entrepreneurship Journal*, 9 (1), 31-42.

Carraher, SM, Crocitto, MM, & Sullivan SE. (2014) "A kaleidoscope career perspective on faculty sabbaticals", *Career Development International*, Vol. 19 Iss: 3, pp.295 – 313.

Carraher, S., Franklin, G., Parnell, J., & Sullivan, S. (2006). Entrepreneurial service performance and technology management: A study of China and Japan. *Journal of Technology Management in China*, 1 (1), 107-117.

Carraher, S. & Parnell, J. (2008). Customer service during peak (in season) and non-peak (off season) times: A multi-country (Austria, Switzerland, United Kingdom and United States) examination of entrepreneurial tourist focused core personnel. *International Journal of Entrepreneurship*, 12, 39-56.

Carraher, S., Parnell, J., Carraher, S.C., Carraher, C., & Sullivan, S. (2006). Customer service, entrepreneurial orientation, and performance: A study in health care organizations in Hong Kong, Italy, New Zealand, the United Kingdom, and the USA. *Journal of Applied Management & Entrepreneurship*, 11 (4), 33-48.

Carraher, S.M., Parnell, J., & Spillan, J. (2009). Customer service-orientation of small retail business owners in Austria, the Czech Republic, Hungary, Latvia, Slovakia, and Slovenia. *Baltic Journal of Management*, 4 (3), 251-268.

Carraher, S., Scott, C., & Carraher, S.C. (2004). A comparison of polychronicity levels among small business owners and non business owners in the U.S., China, Ukraine, Poland, Hungary, Bulgaria, and Mexico. *International Journal of Family Business*, 1 (1), 97-101.

Carraher, S., Sullivan, S. & Carraher, S.C. (2005). An examination of the stress experience by entrepreneurial expatriate health care professionals working in Benin, Bolivia, Burkina Faso, Ethiopia, Ghana, Niger, Nigeria, Paraguay, South Africa, and Zambia. *International Journal of Entrepreneurship*, 9 , 45-66.

Carraher, S.M., Sullivan, S.E., & Crocitto, M. (2008). Mentoring across global boundaries: An empirical examination of home- and host-country mentors on expatriate career outcomes. *Journal of International Business Studies*, 39 (8), 1310-1326.

Carraher, S.M. & Van Auken, H. (2013), The use of financial statements for decision making by small firms. *Journal of Small Business & Entrepreneurship*, 26, (3), 323-336.

Carraher, S.M. & Welsh, D. H. (2009; 2015). *Global Entrepreneurship*. Kendall Hunt P.

Carraher SM, Welsh, Dianne H.B., and Svilokos, A. (2016) 'Validation of a measure of social entrepreneurship' *European Journal of International Management*, 10 (4), 386-402.

Crocitto, M., Sullivan, S., & Carraher, S. (2005). Global mentoring as a means of career development and knowledge creation: A learning based framework and agenda for future research. *Career Development International*, 10 (6/7), 522-535.

Davis, T., Schwarz, A. & Carraher, S. (1998). Validation study of the motivation for occupational choice scale. *Psychological Reports*, 82 (2) 491-494.

Deng, F.J., Huang, L.Y., Carraher, S.M., & Duan, J. (2009). International expansion of family firms: An integrative framework using Taiwanese manufacturers. *Academy of Entrepreneurship Journal*, 15 (1), 25-42.

Francis, D., Huang, L., & Carraher, S. (2004). Top management teams and friendship: Results from the USA and Taiwan. *International Journal of Family Business*, 1 (1), 73-86.

Hart, D. & Carraher, S. (1995). The development of an instrument to measure attitudes towards benefits. *Educational and Psychological Measurement*, 55 (3), 498-502.

Huang, L.Y. & Carraher, S. (2004). How effective are expatriate management and guanxi networks: Evidence from Chinese Industries. *International Journal of Family Business*, 1 (1), 1-23 .

Huang, L. & Carraher, S. (2009) China [an Area Studies Chapter]. In S. Carraher & D. Welsh (Eds). *Global Entrepreneurship*.

Lester, D., Parnell, J., & Carraher, S. (2003). Organizational life cycle: A five-stage empirical scale. *International Journal of Organizational Analysis*, 11 (4), 339-354**.**

Mea, W. & Carraher, SM (2005). Leaders speak: Success and failure in their own words. In R. Sims & S. Quatro (Eds). *Leadership: Succeeding in the Private, Public, and Not-for-profit Sectors*. Armonk, NY: M.E. Sharpe, Inc. Pp 297-317.

Paridon, T. & Carraher, S.M. (2009). Entrepreneurial marketing: Customer shopping value and patronage behavior. *Journal of Applied Management & Entrepreneurship*, 14 (2), 3-28.

Paridon, T., Carraher, S., & Carraher, S.C. (2006). The income effect in personal shopping value, consumer self-confidence, and information sharing (word of mouth communication) research. *Academy of Marketing Studies*, 10 (2), 107-124.

Paridon, T., Taylor, S., Cook, R., & Carraher, S. M. (2008). SBI mentoring: Training SBI directors to be directors. *International Journal of Family Business*, 5 (1), 35-36.

Peng, M.W., Ahlstrom, D., Carraher, S.M., & Shi, W. (2017). An institution-based view of global IPR History. *Journal of International Business Studies*, 48.

Peng, M.W., Ahlstrom, D., Carraher, S.M., & Shi, W. (2017). History and the Debate over Intellectual Property. *Management and Organization Review*, 13 (1).

Scarpello, V. & Carraher, S.M. (2008). Are pay satisfaction and pay fairness the same construct? A cross-country examination among the self-employed in Latvia, Germany, the UK, and the USA. *Baltic Journal of Management*, 3 (1), 23-39.

Sethi, V. & Carraher, S. (1993). Developing measures for assessing the organizational impact of information technology: A comment on Mahmood and Soon's paper. *Decision Sciences*, 24, 867-877.

Smothers, J., Hayek, M., Bynum, L.A., Novicevic, M.M., Buckley, M.R., & Carraher, S.M. (2010). Alfred D. Chandler, Jr.: Historical impact and historical scope of his works. *Journal of Management History*, 16 (4), 521-526.

Sturman, M. & Carraher, S. (2007). Using a Random-effects model to test differing conceptualizations of multidimensional constructs. *Organizational Research Methods*, 10 (1), 108-135.

Sullivan, S.E., Carraher, S.M., Baker, L., Cochrane, D., & Robinson, F. (2009). The entrepreneurial dilemma: Grow or status quo?: A real case. *Journal of Applied Management & Entrepreneurship*, 14 (4), 37-53.

Sullivan, S.E., Forret, M., Carraher, S.M., & Mainiero, L. (2009). Using the kaleidoscope career model to examine generational differences in work attitudes. *Career Development International*, 14 (3), 284-302.

VanAuken, H. & Carraher, S.M. (2012). An analysis of funding decisions for niche agricultural producers. *Journal of Developmental Entrepreneurship*, 17 (2), 12500121-125001215.

Van Auken, H. & Carraher, S. (2013). Influences on frequency of preparation of financial statements among SMEs. *Journal of Innovation Management*, *1*(1), 143-157.

Welsh, D.H.B. & Carraher, S.M. (2009). An examination of the relationship between the mission of the university, the business school, and the entrepreneurship center: An application of Chandler's strategy and structure hypothesis. *Journal of Applied Management & Entrepreneurship*, 14 (4), 25-36.

Welsh, D.H. & Carraher, S.M. (2011). *Case Studies in Global Entrepreneurship*. Kendall Hunt P.

Williams, M.L., Brower, H.H., Ford, L.R., Williams, L.J., & Carraher, S.M. (2008). A comprehensive model and measure of compensation satisfaction. *Journal of Occupational and Organizational Psychology*, 81 (4), 639-668.

Yuyuenyongwatana, R. & Carraher, S.M. (2008/2009). Academic journal ranking: Important to strategic management and general management researchers? *Journal of Business Strategies*, 25 (2), 1-8.