

# **SOBIE 2015**



**Society of  
Business, Industry, and Economics**

**17th ANNUAL CONFERENCE**

**Sandestin Golf and Beach Resort  
April 15– 17, 2015  
Destin, Florida**

# SOBIE 2015



## 17th Annual Conference

**April 15-17, 2015**

**Linkside Conference Center  
Sandestin Golf and Beach Resort  
Destin, Florida**

### SOBIE 2015 Officers

President: Mark Foster, University of North Alabama  
Vice President: Brett King, University of North Alabama  
Secretary/Treasurer: Keith Malone, University of North Alabama  
Conference Chairman: David L. Black, University of North Alabama  
JOBIE Editor: Bob Armstrong, University of North Alabama  
Webmaster: Nick Bevis, University of North Alabama  
Program Design: Faith Coogler, University of North Alabama  
Founders: Jim Couch and Doug Barrett, University of North Alabama

**SOBIE (Society of Business, Industry, and Economics) is a consortium of colleges and universities that promotes peer-reviewed research and student research, both graduate and undergraduate, and interaction with industrial practitioners. Our goal is to encourage business faculty members to respond to current economic and market issues. SOBIE's journal JOBIE (Journal of Business, Industry, and Economics) is listed in Cabell's directory.**

**Special thanks to Cengage!**



**Visit SOBIE online:**

**SOBIE: [www.una.edu/sobie/](http://www.una.edu/sobie/)**

**JOBIE: [buildingthepride.com/jobie](http://buildingthepride.com/jobie)**

**Mark your calendar for SOBIE 2016**

**April 12-15**

**Sandestin Golf and Beach Resort**

## **SOBIE Presidents**

1999: Jim Couch, University of North Alabama  
2000: Keith Atkinson, University of Central Arkansas  
2001: Vivek Bhargava, Alcorn State University  
2002: Doug Barrett, University of North Alabama  
2003: Jim Couch, University of North Alabama  
2004: Doug Barrett, University of North Alabama  
2005: Steve Wells, Alcorn State University  
2006: Vivek Bhargava, Alcorn State University  
2007: Jim Couch, University of North Alabama  
2008: Doug Barrett, University of North Alabama  
2009: Lisa Sandifer, Delta State University  
2010: Vivek Bhargava, Alcorn State University  
2011: Rita Jones, Columbus State University  
2012: David Kern, Arkansas State University  
2013: Taylor Stevenson, East Tennessee State University  
2014: Bob Armstrong, University of North Alabama  
2015: Mark Foster, University of North Alabama

## **Board of Directors**

Bob Armstrong, University of North Alabama  
Doug Barrett, University of North Alabama  
Vivek Bhargava, Alcorn State University  
David L. Black, University of North Alabama  
Ernest Capozzoli, Troy University  
Steve Hamrick, Hourglass, LLC  
James Hasselback, University of West Florida  
Rita Jones, Troy University  
David Kern, Arkansas State University  
Keith Malone, University of North Alabama  
Lisa Sandifer, Delta State University

# **SOBIE 2015**



## **STRATEGIC DOING**

### **Scott Hutcheson Keynote Address**

Scott Hutcheson has been involved with economic development since 1992, having worked with over 300 local and regional communities in over 30 states through strategic initiatives, innovations, and collaborative leadership.

Since 2005, Scott has been the Senior Associate for the Purdue Center for Regional Development. He has worked closely with local, regional, state, and federal agencies, including the Economic Development Administration, Department of Labor Employment and Training Administration, USDA Rural Development and the White House.

Previously, Hutcheson held corporate and philanthropic leadership positions with American Airlines and United Way. He holds a Bachelor's in Communication, a Master's in Public Administration, and a doctorate in Public Policy. Hutcheson also serves as a faculty member of the University of Oklahoma Economic Development Institute, the nation's premier economic development program.

### **Janyce Fadden Strategic Doing Facilitator**

Janyce Fadden is the Executive-in-Residence for the College of Business at the University of North Alabama, where she implements innovation programs and promotes economic development in the tri-state region served by UNA.

Janyce coordinates leadership projects with the Shoals Chamber of Commerce, the Shoals Entrepreneurial Center, Alabama Technology Network, regional companies, and local governments to advance economic awareness. Currently, the Pathfinder Project is examining opportunities to build a digital economic and enhance rural economies.

Previously, Janyce served as President at the Rockford Area Economic Development Council, where she implemented strategic planning through collaborative, regional programs. During her tenure, almost 19 thousand jobs were created, with almost \$1.5 billion in capital infusion and over 13 million square feet of development.

Janyce also held senior executive positions with Honeywell, General Signal, Applied Power, Pacific Scientific, and Danaher. She earned a Bachelor's in Engineering and Management from Clarkson University in Potsdam, New York and a MBA from Northern Illinois University. Janyce is a certified facilitator for Strategic Doing, through Purdue University's Center for Regional Development.

# SOBIE 2015



## Registration– Bayview Terrace

April 15	April 16	April 17
7:00– 11:00 AM	7:00– 11:00 AM	7:00– 11:00 AM

## Wednesday, April 15

	Terrace 1	Terrace 2	Terrace 3
7:30–8:45 AM	1-Student Research	2-Pedagogy	3-Economics
9:00– 10:15 AM	4– Student Research	5– Management	6– Pedagogy
10:30– 11:45 AM	7– Business Analytics	8– Marketing	9– Finance
12:00– 1:15 PM	10– Finance	11– Accounting	12– CIS

## Thursday, April 16

	Terrace 1	Terrace 2	Terrace 3
7:30– 8:45 AM	Breakfast		
9:00-10:15 AM	13- Roundtable	14- Finance	15– Student Research
10:30– 11:45 AM	16– Economics	17– Roundtable	18– Student Research
12:00– 1:15 PM	19– Management	20– Pedagogy	21– Accounting
1:30– 2:45 PM	22– Accounting	23– Economics	24– Management
3– 4:15 PM	25– Accounting	26– Pedagogy	27– Management
4:30– 5:45 PM	28– Finance	29– CIS	30– Management

## Friday, April 17

	Terrace 1	Terrace 2	Terrace 3
7:30– 8:45 AM	31– Accounting	32– CIS	33– Finance
9:00– 10:15 AM	34– Management	35– Marketing	36– Accounting
10:30– 11:45 AM	37– Student Research	38– Accounting	39– Economics
12:00– 1:15 AM	40– Student Research	41– Management	42– CIS

# SOBIE 2015

12:00– 1:15

Friday, April 17

## Session 40: Student Research

### Terrace 1

**Chair: Mark Foster, University of North Alabama**

Examining Initial Evidence of a Career Schema and if it Generalizes to Post-Employment Health and Wellness Attitudes and Behaviors

Katie Poole, University of North Alabama  
Jeremey Stafford, University of North Alabama

Technological Advances Surrounding Consumer Banking  
Juriste Jean-Baptiste, Florida A&M University

Research and Development Expenses as an Indicator of GDP  
Matt Childs, University of Alaska, Anchorage

Behavioral Determinants Which Influence College Student's Propensity to Build Wealth  
Chantae Spann, Florida A&M University

An Analysis of the BP Deepwater Horizon's Oil Spill and Its Effects on the Alabama Gulf Coast Economy  
Samuel Tanner McKnight, Arkansas State University

The Mindfulness of College Students Attitudes toward Retirement Savings  
Paul Ford, Florida A&M University

Family Socialization and Financial Literacy  
LaToya Brown, Florida A&M  
Yolanda Bogan, Florida A & M University

The Market Society  
Ashley Steenson, University of North Alabama  
Matthew Fitzsimmons, University of North Alabama  
Matthew Schoenbachler, University of North Alabama

## Session 41: Management

### Terrace 2

**Chair: Scott Campbell, Missouri Southern State University**

The Effect of Legislation on the Intellectual Property Supply Chain in the Music Industry  
Angela Tidwell, Howard University

An Examination of Executive Perquisites and Their Relationship to Strategic Productivity  
Scott Campbell, Missouri Southern State University

Social Contract Theory: Can It Be Applied To Modern Professional Sports?  
Randall Robbins, Mississippi College

## Session 42: CIS

### Terrace 3

**Chair: Donna Schaeffer, Marymount University**

Is the 21st Century CIS 101 Course Cloudy?  
Donna Schaeffer, Marymount University  
Patrick Olson, National University  
Cynthia Knott Eck, Marymount University

Supplementing Database Theory Courses with Enterprise Level Database Software and other Tools  
Vicki Webster, Delta State University

Route Choice in Braydon Farms LLC - Case Study  
Jiayu Hu, Troy University  
C. J. Duan, Troy University  
Joe Teng, Troy University  
Stephen Garrett, Troy University

## SOBIE 2015

10:30– 11:45

Friday, April 17

### Session 37: Student Research

#### Terrace 1

**Chair: Mark Foster, University of North Alabama**

Parents Influence on Children's Financial Responsibilities  
Shelby Avery, Florida A&M University

Technology and Social Media in the Workplace and How They Affect Organizational Relationships

Summer Scott, University of North Alabama  
Jeremy Stafford, University of North Alabama

Trade Wars

Tyler Allee, Mercer University  
Jonathan Beall, Mercer University

Understanding College Students and Attitudes and Behaviors Towards Debt

Steve Philistin, Florida A&M University  
Sarah Hills, Florida A&M University

Advertising Expenditure as a Business Cycle Predictor

Mario Roncador, University of Alaska Anchorage

### Session 38: Accounting

#### Terrace 2

**Chair: Randy Kinnersley, Western Kentucky University**

Sherb & Co. LLP: The Master of Botched Audits a Triple Play of Misconduct

Charles Martin, Towson University  
Charles Russo, Towson University  
Adam Eisenstadt, Towson University

Writing Effective Comment Letters to the Governmental Accounting Standards Board

Allen Hunt, Western Kentucky University  
Randall Kinnersley, Western Kentucky University  
Terry Patton, Midwestern State University

Cost Estimates in Manufacturing

Chiaho Chang, Montclair State University

### Session 39: Economics

#### Terrace 3

**Chair: David Kern, Arkansas State University**

School Choice in Arkansas: Are Education Vouchers a Solution to the Failing Education System

Mavuto Kalulu, Arkansas Center for Research in Economics

A Plan for County Level Government Transparency

J. T. Schrock, Arkansas Center for Research in Economics

Some Notes on Income Inequality, Individual Freedom, and the Free-Enterprise System

Richard Taylor, Arkansas State University  
David Kern, Arkansas State University

## ROUNDTABLE DISCUSSIONS

### Roundtable I

**Roundtable Discussion I: Strategic Doing at Midville State  
Thursday, April 16 9:00– 10:15 am (Session 13; Terrace 1)**

The best way to learn Strategic Doing is to do it – The Game! The game demonstrates how community leaders can connect strategic thinking to action and commitment.

The Game takes participants through a simulated community meeting in a mid-sized Midwestern town that has been undergoing some major economic and demographic shifts. This interactive game demonstrates how a group of citizens can come together and quickly develop complex collaborations.

Following a structured pattern, participants develop remarkably sophisticated and practical strategies to regenerate their community, such as linking and leveraging. Tactics lead to strategies, which leads to results with an extra ancillary - building a community spirit is fun!

For this Roundtable, you'll be tasked with developing strategies to accelerate the transformation of an undergraduate engineering program at Midville State.

This version of the Game was developed through a project with National Science Foundation through Stanford University and VentureWell, formerly known as the National Collegiate Inventors and Innovators Association.

### Roundtable II

**Improving the use of Discussion Boards for Online Education  
Thursday, April 16 10:30-11:45 am (Session 17; Terrace 2)**

Discussion Boards are used extensively in online education. However, instructors often express significant frustration with their efforts to make them effective even to the point of discontinuing discussions. This roundtable will discuss some best practices and explore ways for improvements and more effective use of this teaching tool.

## SOBIE 2015

7:30 - 8:45

Wednesday, April 15

### Session 1: Student Research

#### Terrace 1

**Chair: Keith Malone, University of North Alabama**

Performance Management in Perspective: A Dimension of Safety  
Performance in Nigerian Automobile SMEs

Sakariyau Bursa, University of Malaysia at Sarawak  
Harry Entebang, University of Malaysia at Sarawak  
Hamrillah Abdulatip, University of Malaysia at Sarawak

Occupational Licensure of Daycare Workers and Daycare Price

Blake Wilkins, University of Central Arkansas  
David Mitchell, University of Central Arkansas

Regulatory Restrictions on Advanced Nurse Practitioners and Health  
Care Expenditures

Jordan Pfaff, University of Central Arkansas  
David Mitchell, University of Central Arkansas

The Effectiveness of Paying for Success on AP Tests

Andrew Holt, University of Central Arkansas  
Joe McGarrity, University of Central Arkansas

### Session 2: Pedagogy

#### Terrace 2

**Chair: John Dyer, Georgia Southern University**

Improving Financial Literacy through Case Studies in Personal Finance

John Dyer, Georgia Southern University  
Ron MacKinnon, Georgia Southern University  
Kevin Elder, Georgia College & State University

Soft Skills: Student Perceptions of Their Abilities

Eckward McKnight, Delta State University

Teaching Multimedia Skills with Free Tools

Jim Lindsey, Western Kentucky University

### Session 3: Economics

#### Terrace 3

**Chair: Doug Barrett, University of North Alabama**

State Gasoline Sales Taxes: What Is Their Incidence?

Sylvia Burgess, Cameron University  
John Courington, Missouri Western State University

Some Issues Regarding Measuring Mobility across Income Levels

Doug Barrett, University of North Alabama

Cost Side Decision Making and Its Impact of Employees and Customers

Guy Posey, Alabama A&M University  
Roderick Posey, Alabama A&M University

## SOBIE 2015

9:00– 10:15

Friday, April 17

### Session 34: Management

#### Terrace 1

**Chair: Angela Tidwell, Howard University**

The Shadow Supply Chain: Will Legislation Fix the Problem?

Angela Tidwell, Howard University

Is There a Relationship Between Generational Category and Job Hopping?

Avinash Waikar, Southeast Louisiana University  
Thomas Sweet, Southeast Louisiana University

Occupational Licensure and the Labor Force

Thomas Snyder, University of Central Arkansas

Preliminary Data Analysis of NCAA Division I Women's Softball Programs

Acting as Strategic Groups  
David Palmer, Jacksonville State University  
Elizabeth Palmer, Jacksonville State University

### Session 35: Marketing

#### Terrace 2

**Chair: Michelle DeMoss, Stetson University**

Electric Vehicle Advertising: Then and Now - A Comparative Analysis

Rice York, Mississippi College  
Bryan Hayes, Mississippi College

Contrast & Assimilation Effects on Shopper's Perceptions of Item Authenticity  
in an Online Context

John Narcum, University of Memphis  
Josh Coleman, University of Memphis  
Nina Goza, Arkansas Tech University

Influence of Eco-Labeling and Eco-Claims on Consumer Perceptions of Brand  
Attitudes and Purchase Intentions

Katelyn Pomfret, Stetson University  
Michelle DeMoss, Stetson University

### Session 36: Accounting

#### Terrace 3

**Chair: Randy Kinnersley, Western Kentucky University**

Investment Decision Risk: Preliminary Evidence of the Impact of Accounting  
Rules Convergence

Gary Johnson, Southeast Missouri State University  
Zheng Wu, Southeast Missouri State University

Budgetary Reporting in the Comprehensive Annual Financial Report

Randy Kinnersley, Western Kentucky University

Do Common Theories of Regulation Explain Variation in Regulation Expenditures?

Noel Campbell, Arkansas Center for Research in Economics  
David Mitchell, Arkansas Center for Research in Economics

## SOBIE 2015

7:30– 8:45

Friday, April 17

### Session 31: Accounting

#### Terrace 1

**Chair: Elizabeth Pierce, Saginaw Valley State University**

Bankruptcy in the Local Government Sector: A Study of Jefferson County

Yvonne Ellis, Georgia Gwinnett College

Susanne Toney, Savannah State University

Vicky Langston, Columbus State University

Enterprise Risk Management Guidelines: An Analysis and Comparison

Elizabeth Pierce, Saginaw Valley State University

Douglas Anderson, Saginaw Valley State University

The Accounting Profession at War: Contributions and Evolutions During WWII

Mark Jobe, Middle Tennessee State University

Dale Flesher, University of Mississippi

### Session 32: CIS

#### Terrace 2

**Chair: Andrew Smith, Marian University**

A Model for Creating a Dashboard Application in Excel

Andrew Smith, Marian University

Can Norm Activation Model Explain Digital Piracy Practice?

Godwin Udo, University of Texas at El Paso

The Impact of Inglehart's Cultural Dimensions on ICT Adoption

Kallol Bagchi, University of Texas at El Paso

### Session 33: Finance

#### Terrace 3

**Chair: Chung Baek, Troy University**

Marketing Retirement Planning: Motivating Action to Avoid a Crisis

Jan Serrano, Francis Marion University

Kay Lawrimore-Belanger, Francis Marion University

Stock Prices, Dividends, Earnings, and Investor Sentiment

Chung Baek, Troy University

SO BE Free: Financial Freedom, and Psychological Well-Being among College Students

Wesley Thornton, Florida A & M University

Yolanda Bogan, Florida A & M University

## SOBIE 2015

9:00-10:15

Wednesday, April 15

### Session 4: Student Research

#### Terrace 1

**Chair: Keith Malone, University of North Alabama**

Cost/Benefit Analysis: An Analysis of the Special Voluntary Retirement Program

Jake Harrington, University of North Alabama

Tanja Blackstone, University of North Alabama

Restrictions on Nurse Practitioners and Access to Health Care

Zach Helms, University of Central Arkansas

David Mitchell, University of Central Arkansas

The Relationship between Trade Union Density and Corruption: A Cross-Sectional Study

Enrique Rodriguez, Cabrini College

Erin McLaughlin, Cabrini College

The Influence of Barriers to Entry on Artistic Clustering

Meisha Stewart, University of Central Arkansas

Joe McGarrity, University of Central Arkansas

### Session 5: Management

#### Terrace 2

**Chair: David Deviney, Tarleton State University**

Weight and Work: Can Employers Impose Weight Restrictions?

Suzanne Crampton, Grand Valley State University

John Hodge, Grand Valley State University

Growing Gap: The Case for Non-profit Leadership Programs

David Deviney, Tarleton State University

Lifestyle Discrimination at Work

Suzanne Crampton, Grand Valley State University

### Session 6: Pedagogy

#### Terrace 3

**Chair: Rita Jones, Troy University**

AACSB Classification of PRJ Pubs under the 2013 Standards and the Impact of Their Quality - and Oh, Don't Forget About Predatory Publishers!

Rita Jones, Troy University

Teresa Lang, Auburn University Montgomery

An Efficient Online Model for Teaching Computer Applications

Mariana Sanchez, University of West Georgia

Online Learning is Impacting Leadership in Business

Mary Penick, Cameron University



## SOBIE 2015

10:30-11:45

Wednesday, April 15

### Session 7: Business Analytics

#### Terrace 1

**Chair: Kenneth Linna, Auburn University Montgomery**

The Effect of Measurement Error on the Performance of Attributes Control Charts  
Kenneth Linna, Auburn University Montgomery

Text Mining for a Common Statistical Error: The Development of a Model  
Randy Ryker, Nicholls State University  
Chuck Viosca, Nicholls State University

Doing Statistical Analysis with Spreadsheets  
Jerzy Letkowski, Western New England University

### Session 8: Marketing

#### Terrace 2

**Chair: Robert Armstrong, University of North Alabama**

Little Business on the Prairie: Entrepreneurship in South Dakota, 10,000 BC to Present  
Robert Wright, Augustana College

Changing Data into Information  
Pj Forrest, Alcorn State University

Strategic Segmentation of High Net-Worth Investor Groups  
Robert Armstrong, University of North Alabama

How Universities Use Social Media to Recruit  
Pj Forrest, Alcorn State University  
William Piper, Alcorn State University

### Session 9: Finance

#### Terrace 3

**Chair: Brett King, University of North Alabama**

Student Debt and For-Profit Universities  
Kayla Kelley, University of North Alabama  
Brett King, University of North Alabama

Discussion of the Price-Earnings to Growth Ratio  
Teri Allen, Southwestern Oklahoma State University

Faith-Based Investing: Examining Performance of Investing in Companies Compatible with Religious Values  
Akash Dania, Alcorn State University

## SOBIE 2015

4:30– 5:45

Thursday, April 16

### Session 28: Finance

#### Terrace 1

**Chair: Thomas Willey, Grand Valley State University**

An Analysis of Students' Financial Literacy in a Regional Southern University  
Thomas Taylor, Delta State University

Coverage of CFP® Investment Planning Topics by Investment Textbooks  
Gregg Dimkoff, Grand Valley State University  
Susan Edwards, Grand Valley State University  
Eric Hoogstra, Grand Valley State University  
Thomas Willey, Grand Valley State University

Factors Used to Determine Minority Interest Discounts in the Valuation of Closely-Held Corporations: An Analysis of Federal Tax Court Decisions  
Neil Riley, Francis Marion University  
Manuel Russon, Francis Marion University

### Session 29: CIS

#### Terrace 2

**Chair: Patrick Olson, National University**

Student Internships: What Do Students Expect from the Experience?  
Charmayne Cullom, University of Northern Colorado  
Jay Lightfoot, University of Northern Colorado  
Tod Sedbrook, University of Northern Colorado

ESH Information System Adoption in Georgia Nursing Homes  
Bryan Black, Freed-Hardeman University

Securing Confidence with Data Escrow?  
Donna Schaeffer, Marymount University  
Patrick Olson, National University

### Session 30: Management

#### Terrace 3

**Chair: Rebecca Gatlin-Watts, University of Central Arkansas**

Construction Industry Simulation (COINS): Use as a Construction Accounting Training Tool  
Thomas Korman, California Polytechnic State University, San Luis Obispo  
Hal Johnston, California Polytechnic State University, San Luis Obispo

Structuring Executive Compensation Contracts: The Moderating Role of Industry Technological Intensity  
Joshua Aaron, Middle Tennessee State University  
Shanan Gibson, Eastern Carolina University  
William McDowell, Middle Tennessee State University  
Michael Harris, Eastern Carolina University  
Mark Jobe, Middle Tennessee State University

The Use of Social Media in Small and Medium-sized Enterprises  
Marsha Carson, University of Central Arkansas  
Lauren Maxwell, University of Central Arkansas  
Andree Roy, Université de Moncton  
Rebecca Gatlin-Watts, University of Central Arkansas



## SOBIE 2015

3:00– 4:15

Thursday, April 16

### Session 25: Accounting

#### Terrace 1

**Chair: Laurie Swinney, University of Nebraska at Kearney**

Time-Driven Activity-Based Costing Systems for Marketing Decisions

Yonpae Park, Savannah State University

Sungwoo Jung, Columbus State University

Empirical Evidence on the Association between the PACE Exam and

Intermediate Accounting I

Reginald Wilson, University of Southern Mississippi

Walmart and the Professional Community

Laurie Swinney, University of Nebraska at Kearney

Steven Hall, University of Nebraska at Kearney

### Session 26: Pedagogy

#### Terrace 2

**Chair: Jennifer Pitts, Columbus State University**

Leveraging Distance Learning Resources in the Development of Graduate Courses

Tamela Ferguson, University of Louisiana at Lafayette

Barbara Minsky, Troy University

Reengineering the Assessment Process: A Case Study of How One University Optimized  
and Aligned Assurance of Learning

Jennifer Pitts, Columbus State University

Fonda Carter, Columbus State University

Andres Jauregui, Columbus State University

A Bayesian Analysis of Grades in Business Core Classes

Robert Lynch, University of Northern Colorado

Garth Allen, University of Northern Colorado

### Session 27: Management

#### Terrace 3

**Chair: Jeremy Stafford, University of North Alabama**

Why Has Arkansas' Manufacturing Growth Lagged Behind Neighboring States?"

Jacob Bundrick, Arkansas Center for Research in Economics

Are Millennials Really the Entitled Generation? An Investigation into Generational Equity  
Sensitivity Differences

Richard Allen, University of Tennessee at Chattanooga

Douglas Allen, Bucknell University

Katherine Karl, University of Tennessee at Chattanooga

Charles White, University of Tennessee at Chattanooga

Job Titles versus Job Action Statements: A Comparison of Recruitment Effectiveness  
among Millennials

Jeremy Stafford, University of North Alabama

Jennifer White, University of North Alabama

Jana Beaver, University of North Alabama

## SOBIE 2015

12:00- 1:15

Wednesday, April 15

### Session 10: Finance

#### Terrace 1

**Chair: Akash Dania, Alcorn State University**

The Relationship between Consumer Sentiments and Stock Market, Money Market, Oil Market,  
Mortgage Market, and the Real Estate Market

Akash Dania, Alcorn State University

Executive Celebrity, Investment Heuristics, and Shareholder Liquidity

Robert Cudd, Mississippi College

Marcelo Eduardo, Mississippi College

Chris Smith, Mississippi College

Devolution of the Republican Model of Anglo-American Corporate Governance

Robert Wright, Augustana College

Risk Management: Measurement and Economic Capital

Raymond Johnson, Auburn University Montgomery

Kenneth Linna, Auburn University Montgomery

### Session 11: Accounting

#### Terrace 2

**Chair: Natalya Delcours, Texas A&M University – Kingsville**

The 150-Hour Requirement: Dust Keeps Settling--Questions Keep Linger

Thomas De Berry, Freed-Hardeman University

Amy Vandenberg, St. Norbert College

Determinants of IFRS Voluntary Adoption in Emerging and Frontier Markets

Natalya Delcours, Texas A&M University – Kingsville

Kendra Huff, Texas A&M University – Kingsville

The Effect of Financial Statement Restatements on the Stock Market

Iuliia Chepurko, University of Alaska Anchorage

Online and Mobile Banking – Security and Support

Chlotia Garrison, Winthrop University

Guy Posey, Alabama A&M

### Session 12: CIS

#### Terrace 3

**Chair: Stan Gambill, Middle Tennessee State University**

Cryptography Packet Hiding Methods to Prevent Jamming Attacks

Mounika Ramagiri, Troy University

Soumya Parisa, Troy University

How Artificial Intelligence has Transformed Business Today: Successful Applications versus  
Rising Ethical Issues

Tram Nguyen, Troy University

Phu Tran, Troy University

Information Systems Development Methodologies for Success

Stan Gambill, Middle Tennessee State University

## SOBIE 2015

7:30– 8:45

Thursday, April 16

### Breakfast

**Keynote Speaker:** Scott Hutcheson, Purdue University  
Bayview Terrace

9:00– 10:15

Thursday, April 16

### Session 13: Roundtable Discussion – I

**Topic:** Strategic Doing at Midville State

**Terrace 1**

**Chair:** Janyce Fadden, University of North Alabama

### Session 14: Finance

**Terrace 2**

**Chair:** Alan Blaylock, Henderson State University

Can We Improve Student Understanding of the Efficient Market Hypothesis  
Using Games and In-Class Activities?

Alan Chow, University of South Alabama

Gwendolyn Pennywell, University of South Alabama

Using Incremental Cash Flows in Capital Budgeting: A Faulty Approach

Alan Blaylock, Henderson State University

Money Supply, Excess Liquidity, Inflation and Output Nexus: Evidence  
from Nigeria

Prince Nwakanma, University of Port Harcourt

Ifeanyi Mgbataogu, University of Port Harcourt

### Session 15: Student Research

**Terrace 3**

**Chair:** Keith Malone, University of North Alabama

Economic Impact of the War on Croatia

Jere Vucica, University of North Alabama

Effectiveness of the Income Based Voucher System in Arkansas: Lessons  
from Other States

Kai Cher Tay, University of Central Arkansas

Student Consulting Project - Providing Guidance in Succession Planning for  
Family Owned Businesses

Rebecca Mitchell, University of South Alabama

Jacob Howton, University of South Alabama

Catherine Murrell, University of South Alabama

Kelly Woodford, University of South Alabama

## SOBIE 2015

1:30– 2:45

Thursday, April 16

### Session 22: Accounting

**Terrace 1**

**Chair:** Ernest Capozzoli, Troy University

The Effects of Corporate Governance and Auditor Rotation on CEO/CFOs Perceptions of  
Independence and Financial Statement Reliability: Evidence from Non-profit Organizations

Bobbie Daniels, Jackson State University

Adrian Mayse, Middle Tennessee State University

Audit Report Prediction after the Dodd-Frank Act

Wikil Kwak, University of Nebraska at Omaha

Xiaoyan Cheng, University of Nebraska at Omaha

Kevin Kwak, University of Nebraska at Omaha

Global Financial Reporting: A Dynamic Environment

Ernest Capozzoli, Troy University

### Session 23: Economics

**Terrace 2**

**Chair:** Jason Imbrogno, University of North Alabama

Nature vs Nurture vs Nerd

Jason Imbrogno, University of North Alabama

Luis Quintero, World Bank

Political Economy of Target 2

Aleksandar Tomic, Mercer University

Economics of the Heisman: Does this Trophy Truly Represent the Best Player  
in College Football?

Stephen Trouard, Mississippi College

Mark Morgan, Mississippi College

### Session 24: Management

**Terrace 3**

**Chair:** David Kiker, Auburn University Montgomery

Teaching Incoming Freshman Business Concepts Using J.K. Rowling and Harry  
Potter (The boy who lived)

Rebecca Oliphant, Stetson University

Gary Oliphant, Stetson University

An Examination of the Role of Narcissism and Cognitive Ability on Students Expectations  
of Career Success as a Function of Institution Type and Level of Study

Shaun Davenport, High Point University

The Development of an Ethical Audit Interview Protocol

David Kiker, Auburn University Montgomery

Mary Kiker, Auburn University Montgomery

## SOBIE 2015

12:00– 1:15

Thursday, April 16

### Session 19: Management Terrace 1

**Chair: Bruce Kibler, Gannon University**

Global Logistics and the Merchant Marine Act of 1920: Asset or Liability Today?

Robert Cope, Southeastern Louisiana University  
Rachelle Cope, Southeastern Louisiana University

A Model of Strategic Dissonance and Proposed Solutions

Bruce Kibler, Gannon University

A Model of Critical Success Factors to SAP Implementation in Academic Programs

Elizabeth Rich, Athens State University  
Sam Khoury, Athens State University  
Kouroush Jenab, Embry-Riddle Aeronautical University

### Session 20: Pedagogy Terrace 2

**Chair: Dan Hallock, University of North Alabama**

New Challenges in College Teaching: What to do, What to do, What to do!

Dan Hallock, University of North Alabama  
Mark Lawrence, University of North Alabama  
Jeremy Stafford, University of North Alabama  
Kerry Gatlin, University of North Alabama

The Effects of the Use of Social Media on Student Performance, Satisfaction and Relationships with Others

Cameron Montgomery, Delta State University  
Eckward McKnight, Delta State University

The Effectiveness of Group Quizzes as a Learning Tool

Pam Carr, Arkansas Tech University  
Nina Goza, Arkansas Tech University  
Sherman Alexander, Arkansas Tech University

### Session 21: Accounting Terrace 3

**Chair: Amy Santos, State College of Florida**

The Impact of Audit Firms' Revolving Door Hires and Independence Safeguards on Investors' Perceptions of Independence

Reginald Wilson, University of Southern Mississippi

A Qualitative Meta-Analysis of Literature on the Dysfunctional and/or Disruptive Factors Related to IFRS Adoption Around the World

Amy Santos, State College of Florida  
William Quilliam, Florida Southern College

Information Security Used by Auditors and Plans for Improvement

Teresa Lang, Auburn University Montgomery  
Rita Jones, Troy University

## SOBIE 2015

10:30– 11:45

Thursday, April 16

### Session 16: Economics Terrace 1

**Chair: Manabendra Dasgupta, University of Alabama at Birmingham**

Sales Incentives, Vertical Relationships, and Uncertainty

Evan Moore, Auburn University Montgomery

Trade Liberalization, Emission Standard and Environment

Manabendra Dasgupta, University of Alabama at Birmingham  
Seung-Dong Lee, University of Alabama at Birmingham

Can Public Schools Compete with Voucher Schools?

Jason Imbrogno, University of North Alabama  
Jane Lincove, Tulane University  
Joshua Cowen, Michigan State University

### Session 17: Roundtable Discussion – II Topic: Discussion Boards for Online Education Terrace 2

**Chair: David Deviney, Tarleton State University**

### Session 18: Student Research Terrace 3

**Chair: Keith Malone, University of North Alabama**

The Politics of Immigration Enforcement

Chellie Hogan, University of North Alabama  
Keith Malone, University of North Alabama  
Brett King, University of North Alabama

Succession Planning in Family-Owned Business - A Review of Legal & Practical Aspects

Rebecca Mitchell, University of South Alabama  
Jacob Howton, University of South Alabama  
Catherine Murrell, University of South Alabama  
Kelly Woodford, University of South Alabama

Greed, Corruption, and the American Government & Banking Industry

Luke Corkery, University of North Alabama  
Brett King, University of North Alabama