The Society of Business, Industry, and Economics

15th ANNUAL CONFERENCE

Sandestin Golf and Beach Resort
April 16-19, 2013
Destin, Florida

SOBIE CONFERENCE 2013
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.

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Ambassador Chase Untermeyer (Qatar, 2004-2007)

Chase Untermeyer has been an international business consultant since returning in 2007 from Qatar, where he served three years as United States ambassador on appointment of President George W. Bush.

Ambassador Untermeyer has held both elected and appointed office at all four levels of government – local, state, national, and international -- for more than 35 years, with work in journalism, academia, and business as well.

He is a 1968 graduate of Harvard College with honors in government. During the Vietnam War he served as an officer in the United States Navy aboard a destroyer in the Western Pacific and as aide to the commander of US naval forces in the Philippines.

Returning to Texas, Ambassador Untermeyer was a political reporter for the Houston Chronicle for three years before becoming executive assistant to the county judge (chief administrative official) of Harris County, Texas, the jurisdiction surrounding Houston. In 1976, he was elected to the first of two terms as a member of the Texas House of Representatives.

He left the Legislature in 1981 to go to Washington as executive assistant to then-Vice President Bush. Three years later, President Reagan appointed him Assistant Secretary of the Navy for Manpower & Reserve Affairs. When George Bush became president in 1989, Mr. Untermeyer returned to the White House as Director of Presidential Personnel, responsible for advising the President on his appointments to federal office. In 1991, President Bush appointed him Director of the Voice of America, the overseas broadcasting arm of the US government, where he served until the end of the Administration in 1993.

Back in Houston, he was director of public affairs for Compaq Computer Corporation (since merged with Hewlett Packard) and vice president for government affairs and professor of public policy at the University of Texas Health Science Center.

Ambassador Untermeyer is a member of the Texas Ethics Commission and the Council on Foreign Relations, as well as a member of the boards of the St Luke's Episcopal Health Charities and of Harris County Precinct 1 Street Olympics. In previous part-time public service, he has been member and chairman of the Board of Visitors of the US Naval Academy, a commissioner of the Port of Houston, president of the Houston READ Commission, a member of the board of National Public Radio, member of the Defense Health Board, and chairman of the State Board of Education, appointed by then-Governor George W. Bush.

He is married to the former Diana Cumming Kendrick of Sheridan, Wyoming, whom he met when they were both on the White House staff. They have a daughter, Elly, born in Houston in 1993.

http://untermeyer.com
# Registration - Bayview Terrace

<table>
<thead>
<tr>
<th>April 16</th>
<th>April 17</th>
<th>April 18</th>
<th>April 19</th>
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<tbody>
<tr>
<td>7:00-11:00 AM</td>
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## Tuesday

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<thead>
<tr>
<th>April 16</th>
<th>Terrace 1</th>
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<tbody>
<tr>
<td>7:30-8:45</td>
<td>1-Accounting</td>
<td>2-Pedagogy</td>
<td>3-Finance</td>
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<tr>
<td>9:00-10:15</td>
<td>4-Accounting</td>
<td>5-Marketing/Management</td>
<td>6-Student Session</td>
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## Wednesday

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<tr>
<td>7:30-8:45 AM</td>
<td>7-Accounting</td>
<td>8-Computer Information Systems</td>
<td>9-Management</td>
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<td>9:00-10:15 AM</td>
<td>10-Finance</td>
<td>11-Pedagogy</td>
<td>12-Public Administration</td>
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<td>10:30-11:45 AM</td>
<td>13-Management</td>
<td>14-Pedagogy</td>
<td>15-Round Table Forum 1</td>
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## Thursday

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<thead>
<tr>
<th>April 18</th>
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<tr>
<td>7:30-9:00</td>
<td><strong>Bayview Terrace Keynote Address: Ambassador Chase Untermeyer</strong></td>
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<tr>
<td>9:15-10:30</td>
<td>16-Round Table Forum 2</td>
<td>17-Pedagogy</td>
<td>18-International Topics</td>
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<tr>
<td>10:45-12:00 PM</td>
<td>19-Round Table Forum 3</td>
<td>20-Student Session</td>
<td>21-Management</td>
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<tr>
<td>12:15-1:30 PM</td>
<td>22-Round Table Forum 4</td>
<td>23-Economics</td>
<td>24-Pedagogy</td>
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<tr>
<td>1:45-3:00 PM</td>
<td>25-Accounting</td>
<td>26-Finance</td>
<td>27-Pedagogy</td>
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<tr>
<td>3:15-4:30 PM</td>
<td>28-Pedagogy</td>
<td>29-Accounting</td>
<td>30-Marketing</td>
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<tr>
<td>4:45-6:00 PM</td>
<td>31-Business Analytics</td>
<td>32-Pedagogy</td>
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## Friday

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<td>42-Pedagogy</td>
<td>43-Management</td>
<td>44-Student Session</td>
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Roundtable I
Economic Freedom and America’s Renewal
Wednesday, April 17 10:30 – 11:45 (Terrace 3)

The United States faces many struggles on both domestic and foreign policy fronts as the twenty-first century emerges. This roundtable will focus on the economic lessons and implications of the challenges America faces.

Adam Lowther is a Research Professor at Air University in Montgomery, AL, where he conducts strategic and operational research on deterrence, nuclear weapons policy, military diplomacy, and terrorism. Adam received his Ph.D. from the University of Alabama.

Daniel J. Smith is an Assistant Professor at the Manuel H. Johnson Center for Political Economy at Troy University and the Book Review Editor for the Review of Austrian Economics. He received his Ph.D. in Economics from George Mason University in 2011. Dr. Smith’s research primarily focuses on studying the institutions that emerge to foster economic and social cooperation between socially distant, or even hostile, groups.

Daniel Sutter is the Charles G. Koch Professor of Economics with the Manuel H. Johnson Center for Political Economy at Troy University and is a Ph.D. graduate of George Mason University. His research interests include the societal impacts of extreme weather, the economics of the news media, the markets for economists and economic research, environmental regulation, and constitutional economics.
Ambassador Chase Untermeyer served under three presidents: Ronald Reagan, George H.W. Bush, and George W. Bush. This discussion will consider the qualities of effective leadership based on six criteria: public communication, organizational capacity, political skill, vision, cognitive style, and emotional intelligence.

Roundtable Discussion III
BP Oil Settlement
Thursday, April 18 10:45 – 12:00 (Terrace 1)

Many businesses in Alabama, Louisiana, Mississippi, the Florida panhandle, and a small portion of Texas ("The Zone") qualify for lost profit reimbursement based on the Deepwater Horizon Economic and Property Damages Settlement Agreement (the Settlement). This roundtable discusses: (1) an overview of the Settlement (2) how the Settlement applies to individuals and businesses throughout “The Zone” (3) how eligibility for compensation is determined (4) an overview of how claims are calculated (5) current claims statistics and (6) potential economic effect on “The Zone”.

Neil Campbell, CPA – BP Claims Specialist, Seth Bryant Grissom, LLC. After graduating from The University of Alabama with a Bachelor’s and Master’s degree in Accounting, Neil began his career in the assurance practice of KPMG, LLP’s Birmingham, AL office. He later joined Sellers Richardson Holman & West (SRHW) in Birmingham. In April 2012, Neil helped lead the BP Claims team at SRHW calculating BP claims for over 200 companies before joining the Seth Bryant Grissom BP team in September 2012.

Seth Grissom – Attorney at Law, Seth Bryant Grissom, LLC
After graduating from The University of Alabama with a Bachelor’s degree in Finance, Seth attended the Thomas Goode Jones School of Law. Upon graduating from Law School and being admitted to the Alabama State Bar, Seth worked in the law firm, Garrison & Grissom, LLC, in Birmingham, AL before starting his own law practice in 2011. Since 2012, he has primarily focused on the BP Settlement in addition to civil and commercial litigation, family law, criminal defense, and probate law.
Intellectual property (IP) is a key cornerstone of American capitalism in which the founding fathers of our country protected in our constitution. In recent times US IP laws have eroded in some cases to the level of Iran and North Korea. In light of America’s dominant position as the foremost exporter of intellectual property, it makes economic sense to find solutions to the IP crisis.

John Briggs has over 25 years experience in the music industry. He is the past Vice President of ASCAP, the world’s largest performing rights organization, signing performers, such as the Backstreet Boys, Dixie Chicks, Kenny Chesney, ZZ Top, Brad Paisley, Deana Carter, Alan Jackson, The Cranberries, Clint Black, Little Texas, Brian McKnight, Jessica Simpson, Dierks Bentley and Billy Currington. After hearing “If Tomorrow Never Comes,” he helped Garth Brooks sign with Capitol Records, becoming the top selling artist of all time.

In 1997 he received the Alabama Governor’s Award for his contribution to American music. He serves on the board of the Academy of Country Music and is the former chairman of the Alabama Music Hall of Fame Board. In 2008 he received the Alabama Music Hall Of Fame Music Industry Achievement Award.

Brandon Frank is of Counsel with the Entertainment and Intellectual Property Law Group of Pailet & Ostendorf in New Orleans. Brandon specializes in IP protection and exploitation, representing entrepreneurs, creators, innovators, songwriters, filmmakers, recording artists, publishers, managers, entertainment companies, producers, digital media and e-commerce operators.

Mr. Frank earned a Master of Laws (LL.M.) in Intellectual Property & International Trade from the American University Washington College of Law; a Juris Doctorate (JD) from the Southern University Law Center.
Tuesday, April 16
7:30 – 8:45

Session 1: Accounting
Terrace 1
Chair: Clifford Marshall, Albany State University

Using Bayesian Analysis to Assess ERM Audit Risk
Dale Spradling, Stephen F. Austin University
Jack Ethridge, Stephen F. Austin University
Violet Rogers, Stephen F. Austin University

Developing Accounting Standards for Cellulosic Ethanol Involving Different Countries
Clifford Marshall, Albany State University
Forrest Thompson, Albany State University
Amaechi Nwaokor, Albany State University
JaKathryn Ross, Morehouse College

Cognitive Biases in Student Answer Changing on Accounting Multiple Choice Questions
Richard Williams, University of Tennessee at Martin
Paula Hearn, University of Tennessee at Martin

Session 2: Pedagogy
Terrace 2
Chair: Eckward McKnight, Delta State University

Classroom vs. Online Assessment
Michael Spivey, Clemson University
Jeff McMillan, Clemson University

Soft Skills: Student Perceptions of Their Abilities – A Comparison of Perceived Soft Skills between College of Business Students and College of Education Students
Lisa Sandifer, Delta State University
Eckward McKnight, Delta State University
Phyllis Bunn, Delta State University
Ronald Garrison, Delta State University

Session 3: Finance
Terrace 3:
Chair: Natalya Delcoure, San Jose State University

What are the Regional Impacts of the Homebuyer’s Tax Credit on Housing and the Economy?
Tricia Snyder, William Paterson University
Elizabeth Ekmejian, William Paterson University

The Importance of Data Reliability and Industry-Specific Database Construction for REIT Financial Data
Natalya Delcoure, San Jose State University
Dan French, University of Missouri
David Maslar, University of Missouri

An Exploratory Study of Structural Equation Modeling Applied to Financial Ratios
Jim Connell, University of Montevallo
Meg Pepper, University of Montevallo
Tuesday, April 16
9:00 – 10:15

Session 4: Accounting
Terrace 1
Chair: Cynthia Bennett, Albany State University

Is Faster Better? The Ability of Students to Complete a Business Instruction Directed Computer Disc among Accounting, Marketing and Information System Majors
  Clifford Marshall, Albany State University
  Cynthia Bennett, Albany State University
  Forrest Thompson, Albany State University
  Maurice Elliard, Albany State University

The Mortgage Interest Deduction: The Upside to an Upside-Down Market
  Lynn Comer Jones, University of North Florida
  Stacia Asimos, University of North Florida

Overhead Analysis and Standard Costing in Supply Chain Management
  Chiaho Chang, Montclair State University

Session 5: Marketing/Management
Terrace 2
Chair: Donald Shemwell, East Tennessee State University

Antecedents and Consequences of Consideration Set Size in the Case of Automobile Purchase
  Jung Seek Kim, Edinboro University

Team-Based Commission Systems in Retailing: Incentivization Without Agency Related Dysfunction
  Donald Shemwell, East Tennessee State University

Effective Advisory Committee Relationships: Use of Advisory Committees in Higher Education Academic Programs
  Donna M. Schaeffer, Marymount University
  Nick Rouse, Marymount University

Female Leadership
  Patsy Parker, Southwestern Oklahoma State University

Whence the Poorly Trained, Unskilled, Unmotivated, Part-Time Employee in Modern Retail Organizations
  Donald Shemwell, East Tennessee State University
Session 6: Student Session  
Terrace 3  
Chair: Keith Malone, University of North Alabama

The Effect of Dividends and Free Cash Flows on Stock Price  
Amanda Evans, University of Montevallo  
Andrew Wages, University of Montevallo

The Relationship between English Proficiency and Academic Performance of International Students in Undergraduate Education  
Felipe Watanabe, Jacksonville State University  
Shawn Carter, Jacksonville State University

The Relationship of Entrepreneurs Capital Source and the Performance of Small Business Manufacturing Enterprises in the Bauchi State  
Mohammed Alkali, University Malaysia

The Rate at Which Banks Don't Lend to Each Other: An Exploration of the Libor Crisis  
Yulia Shvetsova, University of Montevallo

The Place for Patents in the Mobile Phone Industry  
Alexandra Nolan, Kennesaw State University

Have Techno-Entrepreneurship and Meter Fare in Taxis Not Been Fair to Entrepreneurs and Consumers?  
Olalekan Busra Sakariyau, University of Malaysia  
Edesy Margaret Ekisowei, University of Malaysia
Wednesday, April 17  
7:30 – 8:45

**Session 7: Accounting**  
**Terrace 1**  
**Chair: Cynthia Sneed, Jacksonville State University**

Accounting for Normal Rework Common to All Jobs: Capturing the Essence of Manufacturing Overhead  
Rebecca Kaenzig, Appalachian State University  
Lynn Comer Jones, University of North Florida  
William B. Pollard, Appalachian State University

Examining the Financial Condition of the Social Security Disability Insurance Program  
Cynthia Sneed, Jacksonville State University  
John Sneed, Jacksonville State University

Finance-Led Growth in Developing Countries of Southern Europe: Financial Markets and Economic Development  
Hugh L. Davis, University of Southern Mississippi  
Shawn D. Lowe, University of Southern Mississippi

**Session 8: Computer Information Systems**  
**Terrace 2**  
**Chair: John Dyer, Georgia Southern University**

Learning Management Systems (LMS) Evolution in Universities  
Ronald J. MacKinnon, Georgia Southern University  
Kevin Lee Elder, Georgia Southern University  
John Dyer, Georgia Southern University

Information Management in an Age of Technological Advancement: Are We There Yet?  
Cynthia Bennett, Albany State University  
Kathaleena Monds, Albany State University  
Chiou Pirng Wang, Albany State University

Small Business and Big Data  
Donna Schaeffer, Marymount University  
Patrick C. Olson, National University

**Session 9: Management**  
**Terrace 3**  
**Chair: John E. Knight, University of Tennessee at Martin**

Process Capability Analysis for Left Skewness with Negative Values  
John E. Knight, University of Tennessee at Martin

Back to the Source: A Knowledge Management Reference Analysis  
W. Heath Landrum, Auburn University  
Dianne Hall, Auburn University  
Zack Jourdan, Auburn University  
Teresa Lang, Auburn University Montgomery

Valuing Uncertainty in a Supply Chain and Information Sharing Among Dealers  
Evan Moore, Auburn University Montgomery
Wednesday, April 17
9:00 – 10:15

Session 10: Finance
Terrace 1
Chair: C. Alan Blaylock, Henderson State University

A Survey of Debt Covenants over Ninety Years
  Fonda L Carter, Columbus State University
  Patrick Hogan, Columbus State University

Reaction of Initial ADR Issuers to Subsequent ADRs
  C. Alan Blaylock, Henderson State University

Session 11: Pedagogy
Terrace 2
Chair: Cameron Montgomery, Delta State University

Analyzing Four-Year College Graduation Rates: A Latent Variable Model
  Andrew Slater, University of Montevallo
  Lacey Brackner, University of Montevallo

The Effects on Working While In College on Student Satisfaction and Performance
  Cameron Montgomery, Delta State University
  Lawrence Magee, Delta State University
  Jerry Kandies, Delta State University

Determining Student Success in Online Classes Using Login and Submission Dates
  Victoria Kaskey, Ashland University

Balancing Digital and Print Content in MIS Textbooks
  Bradley Prince, University of West Georgia

Session 12: Public Administration
Terrace 3
Chair: Rita C. Jones, Columbus State University

Public Health Policy and Public Health Outcomes
  Taylor Stevenson, East Tennessee State University
  Prasun Bhattacharjee, East Tennessee State University
  Jill Hayter, East Tennessee State University

Intent vs. Reality: Past, Present and Future of the Social Security System in the United States
  Teresa K. Lang, Auburn University Montgomery
  Rita C. Jones, Columbus State University

A Study of Mentoring Partnership Perceptions of Interpersonal and Personal Skills for Effective Healthcare Leaders
  Sandra Washington, Albany State University
  Cynthia Bennett, Albany State University
Wednesday, April 17
10:30 – 11:45

Session 13: Management
Terrace 1
Chair: Mary Kiker, Auburn University Montgomery

The Effects of Servant Leadership Dimensions on Important Organizational Outcomes
Scott Kiker, Auburn University Montgomery
Mary Kiker, Auburn University Montgomery

Leadership Diversity among University Presidents: A Longitudinal Study
Dawn Wallace, Southeastern Louisiana University
Michael Budden, Southeastern Louisiana University
Connie Budden, Southeastern Louisiana University
Rusty Juban, Southeastern Louisiana University

Understanding Globalization in an Historical Context
Nanda Shrestha, Florida A&M University

Session 14: Pedagogy
Terrace 2
Chair: David Deviney, Tarleton State University

The Perceptions of Healthcare Management Teachers and Students Learning Skills
Sandra Washington, Albany State University
Cynthia Bennett, Albany State University

Health Informatics: It's for All Business School Majors
Kevin Lee Elder, Georgia Southern University
Ron MacKinnon, Georgia Southern University
John Dyer, Georgia Southern University

Startup of Off-Campus College Programs: The Good, Bad and a Bit of Ugly
David Deviney, Tarleton State University

Session 15: Round Table Forum 1
Terrace 3
Topic: Economic Freedom and America’s Renewal
Discussion Leaders: Adam Lowther, Air Force Research Institute
Daniel J. Smith, Troy University
Daniel Sutter, Troy University
Thursday, April 18
Bayview Terrace
7:30 – 9:00

Keynote Address: Ambassador Chase Untermeyer

Thursday, April 18
9:15 – 10:30

Session 16: Round Table Forum 2
Terrace 1
Topic: Presidential Leadership
Discussion Leaders: Ambassador Chase Untermeyer
Chris Maynard, University of North Alabama

Session 17: Pedagogy
Terrace 2
Chair: Tommy Taylor, Delta State University

Financial Literacy among College Students: Comparisons by Gender, Race, Age and National Norms
Tommy Taylor, Delta State University
John Thornell, University of North Alabama
Molly Vaughn, University of North Alabama
Nathan Pitts, University of North Alabama

An Investigation into What Students Know and What Students Want to Learn with Regard to Financial Literacy in a College Course
Heather Brown, University of North Alabama
Dan Hallock, University of North Alabama

Academic Advising Excellence: Byproducts for Student Persistence, Success and Retention
John Igwebuike, Alcorn State University

Fraud: A Business Instructor Resource
Mark Morgan, Mississippi College
Sheree Corkern, Mississippi College

Session 18: International Topics
Terrace 3
Chair: Chlotia Garrison, Winthrop University

Social Capital and Health of Outcome in Nigeria: A Case Study of Minna Metropolis
Ijaiya Mukalla Adebisi, Federal University of Technology, Nigeria

EMV Overview and US Status
Chlotia Garrison, Winthrop University

China: The Middle Class Paradox
Richard Mpoyi, Middle Tennessee State University

A Strategy for American Renewal
Adam Lowther, Air Force Research Institute
Thursday, April 18
10:45 – 12:00

Session 19: Round Table Forum 3
Terrace 1
Topic: BP Oil Settlement
Discussion Leaders: Neil Cambell, Seth Bryant Grissom Law Office
Seth Grissom, Seth Bryant Grissom Law Office
Randall Dupont, University of Mobile

Session 20: Student Session
Terrace 2
Chair: Keith Malone, University of North Alabama
Continuous Improvement Applications in Sports Media Production
Christopher Massingill, University of South Alabama
William Reed, University of South Alabama
Bryson James, University of South Alabama
Eduardo Cabrera, University of South Alabama
Al Chow, University of South Alabama

Entrepreneurship - Starting a Business while Learning the Concepts
Joel Ponce, University of South Alabama
Al Chow, University of South Alabama

Applying the Learning Experience - From the Classroom to Office and Back
Tyler Bozeman, University of South Alabama
Al Chow, University of South Alabama

Predicting "Irrational" Behavior in Retirement Planning
Justin Knox, University of South Alabama
Al Chow, University of South Alabama

Session 21: Management
Terrace 3
Chair: Robert Armstrong, University of North Alabama
A Comparison of COF Perceptions of Health South
Robert Armstrong, University of North Alabama
Dennis Balch, University of North Alabama

Resiliency, Sustainability and Drought
John M. Mankelwicz, Troy University

Jennifer Collins, Florida A&M University
Thursday, April 18
12:15 – 1:30

Session 22: Round Table Forum 4
Terrace 1
Topic: Blowing in the Wind: Is Edutainment a Viable Intellectual Property Paradigm?
Discussion Leaders: John Briggs, Briggs Entertainment
Brandon Frank, Pro Entertainment Law

Session 23: Economics
Terrace 2
Chair: Gokhan Karahan, Delta State University

Trade Liberalization, Mixed Oligopoly and Environment
Manabendra Dasgupta, University of Alabama Birmingham
Seung Dong Lee, University of Alabama Birmingham

Soviet Sports and the Efficiency of Central Planning
Daniel J. Smith, Troy University
Daniel Sutter, Troy University

The Positive Causal Relationship Between the Growth of Commercial Banking and Economic Development in the Former Soviet Influenced Countries of East Europe
Hugh L. Davis, University of Southern Mississippi

Session 24: Pedagogy
Terrace 3
Chair: Jennifer Pitts, Columbus State University

A Case Study in Bringing Coherence and Structure to Distance Learning Program Development
Jennifer Pitts, Columbus State University
Chris Whitehead, Columbus State University

Flipping the Management Classroom Upside Down
Jennifer Collins, Florida A&M University
Shawnta Friday-Stroud, Florida A&M University
Matrecia James, Florida A&M University
Amos Bradford, Florida A&M University

Using Technology to Flip the Classroom
Chula King, University of West Florida
Thursday, April 18
1:45 – 3:00

Session 25: Accounting
Terrace 1
Chair: Tommie Singleton, Carr Riggs & Ingram

The Actions of Eminent Accountants in World War II
- Mark Jobe, Middle Tennessee State University
- Dale Flesher, University of Mississippi

Busts, Booms, and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century
- Stephanie Moussalli, Rhodes College
- Gokhan Karahan, Delta State University
- O. Ronald Gray, University of West Florida

The Evolving Risk to States and Other Entities Regarding Data Breaches
- Tommie Singleton, Carr Riggs & Ingram

Session 26: Finance
Terrace 2
Chair: Larry Blose, Grand Valley State University

Parameter Stationarity and the Mean Variance Optimum Portfolio
- Larry Blose, Grand Valley State University
- Frank Griggs, Grand Valley State University

CFO Rankings and Trading Volume
- Mike Cudd, Mississippi College
- Marcelo Eduardo, Mississippi College
- Chris Smith, Mississippi College

The Impact of a Structured Learning Assistance Program on Performance in a Managerial Finance Course
- Susan Edwards, Grand Valley State University
- Frank Griggs, Grand Valley State University
- Thomas Willey, Grand Valley State University
Thursday, April 18
1:45 – 3:00 (Continued)

Session 27: Pedagogy
Terrace 3
Chair: Donald English, Texas A&M University – Commerce

Animation as a Vehicle for Management Education
John Mankelwicz, Troy University

Using Local Cases to Improve International Business Courses
Harry Joiner, Athens State University

Workplace Qualities: Perception of Business Communication Instructors and Undergraduate Business Students
Donald English, Texas A&M University – Commerce
Edgar Manton, Texas A&M University – Commerce
Erica Yu Pan, Texas A&M University – Commerce
Stephanie Schirru, Texas A&M University – Commerce
Devalina Bhownik, Texas A&M University – Commerce

The Price Elasticity of Demand for Online Education
Jennings Byrd, Troy University
Phillip Mixon, Troy University
Thursday, April 18
3:15 – 4:30

Session 28: Pedagogy
Terrace 1
Chair: Donald English, Texas A&M University – Commerce

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Erica Yu Pan, Texas A&M University – Commerce
Stephanie Schirru, Texas A&M University – Commerce
Devalina Bhownik, Texas A&M University – Commerce

Session 29: Accounting
Terrace 2
Chair: Thomas Noland, University of South Alabama

Appreciated Property, Stepped Up Basis, and the Hidden Tax Inequity for Low Income Taxpayers
Sylvia Burgess, Cameron University
John Courington, Missouri Western State University

An Analysis of Goodwill in the Banking Industry
Thomas Noland, University of South Alabama
Courtney Cox, Wilkins Miller Hieronymus
Gregory Prescott, University of South Alabama

Management Accounting Education and Curriculum Redesign: An Analysis of Perceptions of Accounting Educators
Wayne Nix, Jackson State University
Mark Morgan, Mississippi College

Session 30: Marketing
Terrace 3
Chair: Jack Samuels, Montclair State University

Urinal Marketing: Is it Effective? Is it Discriminatory?
James Walton, Arkansas Tech

Does it Fit? Using Hofstede’s Value Dimensions to Analyze the North Face’s Brand Position in China
Sandra Allen, Columbia College Chicago
Chen Gu, Intrabond Capitol

An Investigation Into the Attitudes of College and University Students Toward Amusement Park Safety and Related Issues
Jack Samuels, Montclair State University
Avi Mukherjee, Montclair State University

The Impact of the Deepwater Horizon-BP Oil Spill on Tourist Attraction Attendance in Mobile, Alabama
Randall Dupont, University of Mobile

The Superbowl “God Made a Farmer” Ad: Perspectives from Marketing and Agriculture
Pj Forrest, Alcorn State University
Barry Bequette, Alcorn State University

Peripheral Product Adaptation and Small and Medium-Sized Enterprise Export Performance
Edward O’Donnell, Columbus State University
Thursday, April 18
4:45 – 6:00

Section 31: Business Analytics
Terrace 1
Chair: Andrew Tiger, Union University

Computer-Based Simulation Modeling in Ambulatory Care Operations Management
  William Miller, Georgia College & State University
  Andrew Sumner, Georgia State University
  Theodore Randles, Eastern Kentucky University

Applying Analytics to Model Golf Course Pace of Play
  Andrew Tiger, Union University
  Jared Haney, Union University
  Matt McCulley, Union University

A Subset Selection Procedure for Multinominal Distribution
  Sadd Bakir, Alabama State University

Improving Shewhart Control Chart Performance Using Two-Stage Sampling
  Kenneth Linna, Auburn University Montgomery

Access 2010 Northwinds Traders Sample Database: Documentation, Discussion and Redesign
  John Dyer, Georgia Southern University

Session 32: Pedagogy
Terrace 2
Chair: Jason Brashier, Freed-Hardeman University

Initial Student Reactions to a Flipped Classroom
  Thomas F Griffin, Auburn University Montgomery
  Stephen Zachary Jordan, Auburn University Montgomery

The Student Managed Investment Fund: Factors for Implementation and Success
  Garrett Durham, Freed-Hardeman University
  Jason Brashier, Freed-Hardeman University

The Price Elasticity of Demand for Online Education
  Jennings Byrd, Troy University
  Phillip Mixon, Troy University

The Implications of Student Multi-tasking for Learning
  Pj Forrest, Alcorn State University
  Lisa Micich, Alcorn State University
Friday, April 19
7:30 – 8:45

**Session 33: Student Session**
Terrace 1
**Chair: Doug Barrett, University of North Alabama**

Income Distribution Affects the Price of High-Added Value of Goods
   Zhiyang You, University of North Alabama
   David L. Black, University of North Alabama

Studying Abroad: Length of Study and Homesickness
   Tara McCarthy, Georgia College & State University
   Doreen Sams, Georgia College & State University
   Joe Schwartz, Georgia College & State University

Which Side of the Border Will Your Business Do Better On? An Analysis of the Canadian and
American Health Care Benefits Correlated to Business Success
   Hilary Parkin, Troy University
   Alan Wright, Troy University

Industry DuPont Analysis
   TeWhan Hahn, Auburn University Montgomery
   Xinruo Wang, Auburn University Montgomery
   Keren H. Deal, Auburn University Montgomery

**Session 34: Pedagogy**
Terrace 2
**Chair: Doris Wright, Troy University**

Risk Absenteeism and Academic Performance
   Richard Wilson, Florida A&M University

Best Practices for Student Success in Partial Online Accounting Courses
   Michael Watters, Henderson State University

Examining Gender Differences in Written Communications
   Doris Wright, Troy University
   Alan Wright, Troy University

**Session 35: Economics**
Terrace 3
**Chair: Chris Johnson, University of North Florida**

Economic Growth on Urban Poverty Revisited
   Chris Johnson, University of North Florida

The Impact of Race of Local Economy Using a Panel Granger Causality Test
   Willis Lewis, Winthrop University

Comparison of Price and Income Elasticities of Mid-South States Residential
Electricity Demand in the United States
   Sontachai Suwanakul, Alabama State University

Half a Century of Change: A Brief Progress Report for the Mississippi Delta
   Gokhan Karahan, Delta State University
Friday, April 19
9:00 – 10:15

**Session 36: International Topics**
Terrace 1
Chair: Alan Wright, Troy University

- Determination of Inflation in the Chinese Economy
  Yuexing Lan, Auburn University Montgomery
  Evan Moore, Auburn University Montgomery

- European Union Enlargement and the Euro
  Cynthia Tori, Valdosta State University
  Scott Tori, Troy State University

- Convergence in International Business: A Comparison Using Hofstede’s Work Values
  Alan Wright, Troy University
  Doris Wright, Troy University

**Session 37: Student Session**
Terrace 2
Chair: Keith Malone, University of North Alabama

- Are Employers Prepared to Hire, Accommodate and Retrain Returning Veterans?
  Lauren Sauls, Troy University

- Consumption Patterns and Academic Performance
  Jessica Kelley, University of North Alabama
  Heath McCullough, University of North Alabama
  Wes Roland, University of North Alabama
  Tanja Blackstone, University of North Alabama

- How to Build Employee Commitment
  Mutaib Almuhaini, Troy University

- Simulations: Useful in Talent Management?
  Annie Jordan, Troy University

**Session 38: Finance**
Terrace 3
Chair: David Kern, Arkansas State University

- Bank Liquidity: Asset Structure Before and After the Crisis
  David Kern, Arkansas State University
  Mark Foster, University of North Alabama

- Direct Stock Purchase Plans and Investment Risk: Are Favorable Terms Enticing Investors?
  Raymond Johnson, Auburn University Montgomery
  Joseph Newman, Auburn University Montgomery

- Direct Stock Purchase Plans and Investment Return: Are Favorable Terms Enticing Investors?
  Raymond Johnson, Auburn University Montgomery
  Joseph Newman, Auburn University Montgomery

- Interactions between Stakeholders and Others: Harbingers of Success and Failure
  Raymond Johnson, Auburn University Montgomery
  Kenneth Linna, Auburn University Montgomery
  Joseph Newman, Auburn University Montgomery
Friday, April 19
10:30 – 11:45

Session 39: Accounting
Terrace 1
Chair: Paul Raath, Arkansas State University

The Convergence to International Accounting Standards: The Differences and Consequences of the Major Standards Affected
Paul Raath, Arkansas State University

Comparison of Budgeted-to-Actual General Fund Revenues and Expenditures for 30 States During a Five-Year Period
Michael Amspaugh, Delta State University

When Gross Loss is Gross Profit: Differences in Reporting between Compustat and the 10-K
Sherwood Lane Lambert, University of West Florida
Eric Bostwick, University of West Florida
Joseph G. Donelan, University of West Florida

Session 40: Marketing
Terrace 2
Chair: Avinash Waikar, Southeastern Louisiana University

Size and Price Manipulation: College Students’ Perceptions and Opinions
Avinash Waikar, Southeastern Louisiana University
Sam Cappel, Southeastern Louisiana University
Uday Tate, Marshal University

One Hundred Years of Advertising History: An Analysis of Auto and Truck Ads in National Geographic Magazine
Rice York, Mississippi College
Bryan Hayes, Mississippi College

Deploying a Systems Model for Understanding Business Opportunities for Farmers in Rural Georgia
Kathaleena Monds, Albany State University
Daaiyah Salaam, Southwest Georgia Project
Friday, April 19
10:30 – 11:45 (Continued)

Session 41: Student Session
Terrace 3
Chair: Keith Malone, University of North Alabama

Human Resource Management in China and the United State: Analysis, Challenges and Comparisons
  Bei Wang, Troy University
  Alan Wright, Troy University

A Research Analysis of Dove Beauty Products: How to Penetrate the Deep Heart of the Chinese Market
  Yi Yang Li, Tongji University

The Performance of Islamic Banks versus Conventional Banks in Saudi Arabia During the Banking Crisis
  Badr A. Alhajri, Murray State University
  Stephen Lacewell, Murray State University

Impact of Volatility on Aggregated Maturity Structure
  Jacob Spratt, University of North Alabama
  Doug Barrett, University of North Alabama
Friday, April 19
12:00 – 1:15

Session 42: Pedagogy
Terrace 1
Chair: Mark Jobe, Middle Tennessee State University

Student’s Perceptions of the Auditor’s Actions in Fraud Schemes
Aretha Hill, Florida A&M University

Does Learning Style Matter?
Helen Gabre, Alabama A&M University
Mark Jobe, Middle Tennessee State University

Best Practices for Student Success in Partial Online Accounting Courses
Michael Watters, Henderson State University

Raising the Bar: Law School Students with Learning Disabilities
Randall Robbins, Mississippi College

Session 43: Management
Terrace 2
Chair: Laurence Marsh, Columbus State University

Management of Organizational Culture in Hospitals and Health Systems
Neville Duarte, Auburn University Montgomery
Jane Goodson, Auburn University Montgomery

Antecedents and Outcomes of Employee Benefit Satisfaction: An Updated Model
Mel Schnake, Valdosta State University

The Impact of Capabilities and Alliances on Competitive Advantage: Foreign vs. Domestic Companies in the Biotechnology Field
Laurence Marsh, Columbus State University

A Study of Return on Marketing Investment (ROMI): The Relationship between Financial Performance and Focusing on Firm’s Attitude toward Salespersons Training
Sungwoo Jung, Columbus State University
Yonpae Park, Savannah State University
Gisung Moon, Columbus State University

Session 44: Student Session
Terrace 3
Chair: Keith Malone, University of North Alabama

The Perceived Economic and Emotional Value of Eco-Feedback Water Conservation Technology
Nicole Lekas, Georgia College
Doreen Sams, Georgia College
Janna Parker, Georgia College
Amit Poddar, Georgia College

Experimental Study of Recommendation Systems: Which Jobs Should I Apply?
Jiayu Hu, Troy University
Joe Teng, Troy University
Ingyu Lee, Troy University

Ethical and Privacy Issues of RFID
Hoang Kim Nguyen, Troy University

Leadership Dynamics within Virtual Teams
Chris McDonald, Troy University
Alan Wright, Troy University
Adam Lowther, Air Force Research Institute
Alan Wright, Troy University
Alexandra Nolan, Kennesaw State University
Amaechi Nwaokor, Albany State University
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