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
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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/
JOBIE: buildingthepride.com/jobie

Mark your calendar for SOBIE 2016
April 12-15
Sandestin Golf and Beach Resort
### SOBIE Presidents

<table>
<thead>
<tr>
<th>Year</th>
<th>President</th>
<th>University</th>
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<tbody>
<tr>
<td>1999</td>
<td>Jim Couch</td>
<td>University of North Alabama</td>
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<td>2000</td>
<td>Keith Atkinson</td>
<td>University of Central Arkansas</td>
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<td>2001</td>
<td>Vivek Bhargava</td>
<td>Alcorn State University</td>
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<td>2002</td>
<td>Doug Barrett</td>
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<td>Doug Barrett</td>
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<td>2005</td>
<td>Steve Wells</td>
<td>Alcorn State University</td>
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<td>Vivek Bhargava</td>
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<td>Jim Couch</td>
<td>University of North Alabama</td>
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<td>2008</td>
<td>Doug Barrett</td>
<td>University of North Alabama</td>
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<td>2009</td>
<td>Lisa Sandifer</td>
<td>Delta State University</td>
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<td>2010</td>
<td>Vivek Bhargava</td>
<td>Alcorn State University</td>
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<td>2011</td>
<td>Rita Jones</td>
<td>Columbus State University</td>
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<td>2012</td>
<td>David Kern</td>
<td>Arkansas State University</td>
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<td>2013</td>
<td>Taylor Stevenson</td>
<td>East Tennessee State University</td>
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<tr>
<td>2014</td>
<td>Bob Armstrong</td>
<td>University of North Alabama</td>
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<tr>
<td>2015</td>
<td>Mark Foster</td>
<td>University of North Alabama</td>
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### 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

<table>
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<tr>
<th>April 15</th>
<th>April 16</th>
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#### Wednesday, April 15

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<th>Terrace 1</th>
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<tr>
<td>7:30–8:45 AM</td>
<td>1–Student Research</td>
<td>2–Pedagogy</td>
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<td>9:00–10:15 AM</td>
<td>4– Student Research</td>
<td>5– Management</td>
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<tr>
<td>10:30–11:45 AM</td>
<td>7– Business Analytics</td>
<td>8– Marketing</td>
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<tr>
<td>12:00–1:15 PM</td>
<td>10– Finance</td>
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#### Thursday, April 16

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<tr>
<td>7:30–8:45 AM</td>
<td>Breakfast</td>
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<td>9:00–10:15 AM</td>
<td>13– Roundtable</td>
<td>14– Finance</td>
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<td>10:30–11:45 AM</td>
<td>16– Economics</td>
<td>17– Roundtable</td>
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<td>19– Management</td>
<td>20– Pedagogy</td>
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<td>22– Accounting</td>
<td>23– Economics</td>
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<td>25– Accounting</td>
<td>26– Pedagogy</td>
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<tr>
<td>4:30–5:45 PM</td>
<td>28– Finance</td>
<td>29– CIS</td>
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#### Friday, April 17

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<td>7:30–8:45 AM</td>
<td>31– Accounting</td>
<td>32– CIS</td>
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<tr>
<td>9:00–10:15 AM</td>
<td>34– Management</td>
<td>35– Marketing</td>
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<tr>
<td>10:30–11:45 AM</td>
<td>37– Student Research</td>
<td>38– Accounting</td>
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<tr>
<td>12:00–1:15 AM</td>
<td>40– Student Research</td>
<td>41– Management</td>
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### 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
  - Jeremy 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

**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

**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 Garrott, 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
Chiako 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

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**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 the some best practices and explore ways for improvements and more effective use of this teaching tool.
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
Gary Posey, Alabama A&M University
Roderick Posey, Alabama A&M University

Session 4: 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 5: 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 6: 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
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

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
**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  

**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 Ruuson, 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
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
Tamala 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

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 Delcoure, Texas A&M University – Kingsville

The 150-Hour Requirement: Dust Keeps Settling–Questions Keep Lingering
Thomas De Berry, Freed-Hardeman University
Amy Vandenberg, St. Norbert College

Determinants of IFRS Voluntary Adoption in Emerging and Frontier Markets
Natalya Delcoure, 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

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
Pia Tran, Troy University

Information Systems Development Methodologies for Success
Stan Gambill, Middle Tennessee State University
SOBIE 2015

Thursday, April 16

7:30–8:45

Breakfast
Keynote Speaker: Scott Hutcheson, Purdue University
Bayview Terrace

9:00–10:15

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

1:30–2:45

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
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
Kourosh 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

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 Hewton, 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