

**Northeastern
Association of
Business,
Economics
and
Technology
(NABET)**

**38th Annual Meeting
October 22nd & 23rd, 2015**



Days Inn
240 South Pugh St.
State College, PA 16801 (814)
238 - 8454

NABET

Thursday October 22, 2015

Session 1: Sylvan Room

8:30 am – 9:30 am

Business Topics

Session Chair: John S Walker

Comparative Analysis of Fair Chance Policies

John Cameron

Pennsylvania State University

The screening of employment applications is a customary practice in the private and public sectors including businesses and governmental agencies. Applicants are considered for employment opportunities in the examination and selection process based on various qualification criteria including skills, experience and background check. Employers establish hiring policies and application screening processes to recruit the most qualified candidates through suitable examination, based upon organizational needs, regulatory compliance and risk management considerations. Criminal background checks present a particular uncertainty in light of recent fair chance policy legislation. According to the National Employment Law Project, such reform legislation has been approved in many states, municipalities and counties (Greenwald, 2015). In addition, major national private sector employers have adopted similar corporate policies (Wescos, 2015). Prior research to examine provisions associated with fair chance policies within the United States have been limited. To address this gap in the literature, this paper will examine fair chance policy trends including prohibitions, disclosure, exemptions, job relatedness, notification requirements, limitations, rebuttal and appeal opportunities and disclaimer provisions.

Shaping the U.S. Economy: United States Employment Trends (1993-2013)

Gerald Paul Wright

Husson University

This paper will examine shifts in employment across several U.S. business sectors for the period 1993 to 2013 utilizing data from U.S. Census. Shifts in employment within or across sectors over a longer period of time delineate changes in the overall composition and health of an economy. Additional context is derived through comparison with other economic indicators such as U3 and U6 unemployment, manufacturing index, and GDP.

How Many Clicks Does It... Measuring the Effectiveness of Social Media Outlets in Fan Engagement

David Gargone

Misericordia University

Professional sports teams are increasingly utilizing social media as a marketing strategy to promote their team and reach fans in real time. Social media outlets allow fans to engage with their favorite teams in various ways including retweets, likes, and favorites. Marketers need to capitalize on this ability and design messages that encourage fan engagement. This study measured the effectiveness of teams in building fan engagement by analyzing the type of social media message sent and the amount of fan engagement (retweets, likes, and favorites) across the platforms of Twitter, Instagram, and Facebook with the intent of establishing best practices. The findings suggest marketers have to design unique messages across each of the three social media platforms to effectively engage fans.

Session 2: Sylvan Room

9:35 am – 10:35 am

Business Topics

Session Chair: Michael J. Gallagher

Unraveling the Mystery of Spiritual Intelligence

Donna McKee Rhodes

Marlene Burkhardt

Juniata College

Juniata College

Research has expanded our understanding of intelligence beyond the traditional cognitive realm to include multiple intelligences, emotional intelligence, and, more recently, spiritual intelligence. Spiritual intelligence is key in effectiveness in business leadership both in for-profit and not-for-profit sectors. This research project investigates spiritual intelligence within a variety of demographics utilizing the Integrated Spiritual Intelligence Survey developed by Dr. Joseph Amram. Definitions of spiritual intelligence vary according to researchers, yet in connection to his survey, Dr. Amram defines spiritual intelligence as “the ability to apply and embody spiritual resources and qualities to enhance functioning and wellbeing.” Relationships around various demographics and spiritual intelligence are observed through the survey data. This paper contains the analysis of the data collected from over 100 participants to validate the hypotheses that there would be differences in aspects of spiritual intelligence across age, gender, education level, and career sector (specifically for profit and nonprofit distinctions). Many of the expected differences were substantiated.

This paper explores the presence of spiritual intelligence in variables such as age, gender, education, and the sectors of for profit and nonprofit. Research of the presence of spiritual intelligence within the sectors of nonprofit and for profit, as well as the demographics of age, gender and education will broaden our basic understanding of spiritual intelligence and its presence and validity within the workplace and daily interactions.

Beyond the Ice Bucket Challenge: Insights into Charitable Giving

Megan Marley

Widener University

Beyond the 2014 ALS Ice Bucket Challenge: Insights into Charitable Giving Megan Marley, MST Widener University September 11, 2015 Abstract The summer 2014 Ice Bucket challenge also known as the ALS Ice Bucket challenge involved dumping ice water on someone’s head to promote awareness for the disease amyotrophic lateral sclerosis (ALS, commonly known as Lou Gehrig’s disease), and encourage donations to research. The person nominated for the challenge had the option of: making a cash donation to the ALS Association, dumping ice water on their head, or both. Most people, including celebrities and politicians opted to do both. On December 30, 2014, the ALS Association announced that this summer’s “IceBucket” challenge rose over \$115 million in cash donations for the largest non-profit organization that fights Lou Gehrig’s disease.[i] The year 2014 was a phenomenal year for the Association due to the unprecedented social media frenzy. The ALS Association’s top priority is research and drug development to help treat and find a cure for those affected by the disease.

Amyotrophic lateral sclerosis is a progressive neurodegenerative disease that affects nerve cells in the brain and the spinal cord. When the disease has progressed the brain loses the ability to initiate and control muscles. The disease leads the victim to become paralyzed and eventually leads them to death. The ALS Association’s vision is to create a world without ALS. The Association believes that stem cell research is necessary to provide benefit to people with ALS in the future. The ALS Association’s mission also includes providing care services to assist people with ALS and their families through a network of chapters working in communities. The cash raised in 2014 from the Ice Bucket challenge will allow the Association to triple its spending on research and focus on services to care for the victims living with ALS and their families. Over the course of the phenomenon celebrities, sports teams, corporations, executives, moms, dads and children took the ice bucket challenge. Facebook, Youtube, and Twitter were flooded with videos of everyone dumping the ice cold water over their heads. What does this mean from a tax benefit perspective? Who will actually benefit from the challenge and or the donations? Why did they choose to do this? Where will all of these donations go? As mentioned above, most people opted to dump the ice water and make a cash donation. How much of this will qualify as a donation, if at all?

This purpose of this paper is to examine the benefits of contributing cash and personal property to a qualified

organization primarily from the perspective of the individual taxpayer. Using this past summer's ALS Bucket Challenge as a starting point, we will revisit the Internal Revenue Service's rules regarding tax deductions for charitable giving. In addition to the Ice Bucket Challenge we will review some other real-life examples to apply the rules regarding the maximum amount of charitable deductions allowed in a tax year. We will also provide some taxpayer guidance regarding documentation needed they can properly capture all of their charitable giving tax benefit in 2015. In summary, we will explore some of the other types of tax benefits (i.e. State Tax and Estate Tax) as well as non-tax benefits of charitable giving. [i] New Year, New Opportunities, by Barbara J. Newhouse, ALS Association President and CEO.

Green Entrepreneurship Sustainability through Schumpeterian Innovation

David Brannon
Mariana Lebron

Towson University
Towson University

Using Schumpeter's (1934) Theory of Economic Development, we propose a Schumpeterian based view of 'green entrepreneurship'. An interdisciplinary literature review reveals a variety of interpretations relating entrepreneurship with the natural environment; however, Schumpeter's theory provides a theoretical link that bridges these concepts. We extend his five sources of innovation (creating new goods; creating new production methods; capturing new supply sources; creating new markets; or, creating new industries) to propose a typology of green entrepreneurship with examples of how entrepreneurs have implemented natural environment innovations. We contribute to the literature by clarifying green economic development in terms of Schumpeter; extending Schumpeter's work to explain how environmental progress can be made whilst maintaining economic progress; and separating the types of Schumpeterian innovation by level of analysis to provide a focus for future theoretical and empirical research.

Session 3: Willow Room

9:35 am – 10:35 am

Business Topics

Session Chair: Hideki Takei

Teaching Game Theory with Haiku

Will Delavan
Ed Sullivan

Lebanon Valley College
Lebanon Valley College

Most undergraduate students first encounter game theory and, in particular, the Prisoners' Dilemma in a microeconomics principles course. Typically, game theory analysis is taught so that students can grasp the somewhat difficult notion that pricing and output decisions made by firms in an oligopoly market structure are determined interdependently. In our paper, we present a novel way of introducing students to some fundamental notions of game theory, including strategic behavior, dominant strategies, repeated games (tit-for-tat strategies), and Nash equilibrium (non-cooperative equilibrium) using haiku poetry. Haiku is an ancient Japanese poetic form of seventeen syllables. In homework assignments (some are included in our paper and presentation), students are asked to construct a haiku poem employing at least one of the aforementioned game theory concepts. To test the efficacy of this teaching method, two groups of students were employed. The first group, the control group, was not given this assignment; the second group wrote game theory centered haiku poems. Next, students from both groups were asked identical questions on an exam. Our results indicate that the use of haiku as a teaching technique substantially improved students' understanding of the fundamental concepts of game theory and the Prisoners' Dilemma in particular.

Baseball's Racial "Change-Up": Economic Forces Lead to Major League Baseball's Desegregation

David Gargone
Zhen Ma
Joshua Winneker

Misericordia University
Misericordia University
Misericordia University

Major League Baseball began to desegregate in 1947 when Jackie Robinson joined the Brooklyn Dodgers and broke baseball's unwritten color ban. This was the start of a racial shake-up in the League, but it would take another 12

years for all of the teams to integrate. There is considerable research about the positive impact from integration, but little research about the reasons that led the individual teams to desegregate. During that time period, the team owners did not feel any legal pressure to hire African-American players as there were no employment discrimination laws in existence; rather this was the “separate but equal” period in our country. Instead, we posit that it was baseball’s fragile financial position following the Depression and World War II that created pressures on financially weak teams to desegregate in hopes of reviving their franchises. This relative weakness is examined in cities with more than one team (New York, Philadelphia, Boston, St. Louis and Chicago). In determining the team’s financial performance prior to integration, we use attendance, on-field performance and team financial histories. Based on this, we have found that the teams that performed poorly financially integrated first out of business necessity.

Regulation of Transportation Network Companies: A Case Study of Connecticut

James A. Thorson

Southern Connecticut State University

Connecticut is unique in that the taxi and livery industries are regulated on a statewide level rather than the local level which is the more typical method of regulating these industries. In order to receive a permit to operate either a taxi company or a livery company the applicant must show proof of “public convenience and necessity”. The rationale for such regulation is that if entry restrictions were loosened the result would be excessive entry with deteriorating service levels and quality. On the other hand, some would argue that such a system unfairly benefits existing providers at the expense of potential entrants. Transportation network companies have been operating outside of this regulatory framework claiming that they are something other than taxis or livery services. They have defined themselves as technology companies providing technology to facilitate rides from independent contractors.

The rise of transportation network companies (TNCs) has been a disruptive force in the taxi and livery industries across many states and countries. The TNCs would argue that they are providing better service at better prices than traditional service providers. The taxi and livery industries tend to see TNCs as unregulated transportation service providers which put the public at risk. The purpose of this paper is to investigate what role, if any, TNCs should play in the transportation market and how they should be regulated.

Session 4: Sylvan Room

10:50 am – 11:50 am

Marketing & Business

Session Chair: Megan Marley

Business as the Good Life

Matt Fuss

Geneva College

In the *Nicomachean Ethics* (NE) Aristotle talks about what he calls the good life and goes into great detail explaining the reasons, or goods, that compel a person to act or not act. The idea is that one engages in certain activities with the expressed purpose of attaining some good. It is to the elucidation of *eudaimonia* as applied to the marketplace, specifically organizations and organizational communication that I focus. I take the position that organizational culture and organizational communication are interdependent. Each is informed by and informs the other. Part of this discussion need to be an exploration of the areas of psychological contract theory, professional civility/virtue ethics including internal and external goods (Fritz 2013) and positive organizing (Fredrickson & Dutton 2008). I will look at branding, from a purposely internal perspective, as the policies, procedures, and marketing activities a business utilizes to create an atmosphere that values people. Schultz & Schultz (2004) add texture to the marketing discussion; companies brand themselves through coordinated communication efforts. By being informed by Aristotle’s concept of a “good life”, businesses can better understand how to position themselves as an integral element of a person’s living the said good life.

Managers That Value Making Their Communities Better: What Differentiates Their Communities?

Ann Echols
Nathan Elser

Juniata College
Juniata College

The purpose of this time-series research was to explore what differentiated communities in which firms sought to better the community, from those communities where firms who did not believe in bettering them resided. That is, are firms' managers that seek to better their communities located in communities that differ from those communities where firms' managers who do not believe in bettering them locate? If so, how do the communities differ? We asked firms' CEOs the extent to which they agreed or disagreed with the statement: Companies should contribute to the betterment of their local communities. We dichotomized their responses for consistency over a two-year timeframe and regressed upon this reliable dependent variable several features of communities, defined by zip code, where these firms were located. We explored the location's crime index, unemployment, percentage of residents with a Bachelors degree or higher, the percentage annual resident turnover, population size, and percentage of residents with children. We controlled for firm size using revenues and number of employees. We found that firms seeking to better their communities resided in communities with lower unemployment, more education, and lower turnover. This exploratory research is one of the first to look at the geographic conditions where firms reside and the association of such conditions with what the firm's manager believes about the firm's role in the community.

Beacons. So What? Big Deal! They are a Big Deal and Could Possibly Help in Your Recruiting Efforts

Darrell Leslie Steckler

York College of Pennsylvania

First there were coupons based on what you bought at the register, delivered to the consumer through snail mail. Later the coupons were printed right at the register for the consumer. Next was surfing the Twitter and Facebook traffic, sending coupons to a smart phone or tablet after the purchase had been made, to be used in the future. Then real time parsing of smart phone/tablet traffic on Twitter or Facebook. Coupons were immediately sent to the consumer on their registered electronic device based on the location and content of the message they had sent. Pretty effective, but the consumer had to be physically in the building for this to work. Imagine if you could send out a message and grab anyone within a certain distance to your business. They could be shopping at a retail store across the parking lot, and receive a banner ad from your business enticing them to come into your business. You could send them invitations to come shop, coupons, offers they could use immediately, announcements of special sales going on right then, the possibilities are endless. Now bring that technology to your campus. A lot of efforts are put into Open House events on the campus. If you are able to have the prospective students download your school app (you do have one don't you?!) then when they get to campus you can send out banners highlighting the finance seminars, shouting out invitations to come see the basketball game, or watch a performance of the school jazz band. Again, the possibilities are endless!

Session 5: Willow Room

10:50 am – 11:50 am

Business and Business Education Session

Chair: David Gargone

The Papal Visit: An Emergency Preparedness Perspective

Robert S. Fleming

Rowan University

This paper will discuss how the City of Philadelphia and surrounding counties prepared for the recent 2015 Papal Visit. The focus of the presentation will be on how a proactive, strategic approach was utilized to prepare for the many emergency management challenges associated with one of the largest events ever held in the region. The successful outcome in managing this major event was achieved through a coordinated, collaborative effort of numerous local governmental entities and agencies, along with county governments from three states, and the federal government. Numerous business and non-profit organizations also played instrumental roles in planning for this event, as well as in implementing these plans. This case study illustrates the application of various business topics including strategic planning, contingency planning, management, and information technology. The presentation will examine how this important event was managed effectively, efficiently, and safely, through the use of proven management principles and practices supported by the extensive use of information technology.

Is Free Cash Flow Value Relevant? The Case of the U.S. Consumer Discretionary Sector

Mostafa M Maksy

Kutztown University of Pennsylvania

This study attempts to determine whether free cash flow (FCF) is value relevant for the U.S. Consumer Discretionary sector, and which FCF is the most value relevant. The results would help retail investors make better decisions, and may encourage accounting standards setters to require Consumer Discretionary sector companies to use a specific definition of FCF to enhance comparability. Using a sample of 11,640 observations covering the period from 1988 to 2012, the study shows that FCF is not value relevant for the Consumer Discretionary sector. This result is in agreement with some prior research discussed in the literature review.

Good, Bad, & Ugly -- Share With Your Students?

Robert Derstine

James M. Emig

Elaine Webster

West Chester University of Pennsylvania

Villanova University

Villanova University

Many accounting professors share with their students the myriad of positive things about the accounting profession via classroom discussions and/or Accounting Society and Beta Alpha Psi meetings. The concern we are investigating is whether accounting students (specifically at the Intermediate Accounting course level) also should be exposed to 'negative' views/opinions about accounting and the accounting profession.

We solicited the opinions of four groups: current Intermediate Accounting students, recent accounting interns/graduates, staff accountants with two to three years' experience, and CPA firm managers/partners. The survey instrument we sent to all four groups provided 'negative statements' concerning topics covered in Intermediate Accounting: Depreciation (duh-preciation); LIFO inventory costing method (L(I)ie-Fo); and FASB, GAAP, and Objectives of Financial Reporting (Reducing Complexity - The Latest Red Herring from the FASB). We asked each of the four groups surveyed the extent to which the negative statement should, or should not, be presented and discussed in Intermediate Accounting classes. Following the three negative statements, we presented a fourth statement – a positive statement showing the high ranking the accounting firms achieve in the area of trustworthiness. We then asked each group how their previously expressed opinions on the negative statements would have been impacted if the positive statement had been presented and discussed with students at the same time as the negative statements. Each survey instrument concluded with a request for open-ended comments.

Results indicate there were no significant differences in the responses from the first three groups surveyed. Current Intermediate Accounting students, recent accounting interns/graduates, and staff accountants with two to three years' experience each indicated they believed the three 'negative' statements should in fact be discussed in the classroom. Also there was no significant difference in these three groups' response that discussing the positive fourth statement would have impacted their views on the three negative statements. We are currently in the process of completing the collection and analysis of comments from CPA firm managers and partners.

Session 6: Logan/Harris Room

10:50 am – 11:15 am

International

Session Chair: Okan Akcay

Short-Run Initial Public Offering Underpricing and Long-Run IPO Underperformance in Tokyo Stock Exchange

Hideki Takei

Yoshiki Shimizu

Central Washington University

Central Washington University

The goal of this study is to explore the existence of two phenomena in Japanese stock markets. One is short-run Initial Public Offering (IPO) underpricing which refers to a phenomenon that occurs when firms go public by issuing new stocks and the offer prices of the stocks are somehow underpriced, no matter how good the future prospects of the firms are (Rock, 1986). The other is long-run IPO underperformance which refers to a phenomenon that occurs when IPO stocks underperform in the long-run compared to other non-IPO stocks that have been traded

in the market for a long time. Our samples are 184 IPO firms that went public on stock exchange markets in Japan during the period from 2004 to 2011, in order to investigate the existence of these phenomena in the Japanese market. The sample IPO firms are listed on the following stock exchange markets within TOPIX, TSE-2ND, and MOTHERS in the Tokyo Stock Exchange.

This study revealed the existence of the phenomena in the Japanese market. The results will answer whether market efficiency holds well in the Japanese stock exchange markets in the short- and long-run.

Session 7: Holmes/Foster Room 10:50 am – 11:50 pm

Technology

Session Chair: Roger Hibbs

Information System Project Statuses - A Strategy for Success: Can Keeping Silent Be Good?

Alex Citurs

Eastern Connecticut University

The primary objective of this study is to provide further insights and a theoretical framework into factors influencing the sharing or keeping silent on information systems projects that are being kept secret, have non-published features, or encounter unanticipated project setbacks. The study examines how a cross-functional information systems project team managed the hiding and disclosing of information concerning a multiyear international resource management systems project at a top Fortune 100 corporation. The project after implementation and completion was touted by upper management as being very successful and with saving the corporation millions of dollars. Possible implications for both successful and unsuccessful information systems projects will be outlined.

Mobile Business: Best Security Practices

Kustim Wibowo

Indiana University of Pennsylvania

Azad Ali

Indiana University of Pennsylvania

There are more and more activities one can perform using mobile technology from personal such as communicating with friends and family via either telephone, text messaging, or engaging with others through social media platforms such as Facebook and Twitter, to managing business activities such as checking bank and credit card statements or involve in financial portfolio trading. All of those activities include endless amounts of data, from valuable personal data to very important business data. Those data available to us almost instantly at our fingertips into our mobile devices through mobile networks and the Internet. Since those channels can be accessed publicly, we cannot assume that the data transmissions through those channels are safe.

This research will find out various mobile malware programs and what these programs are capable of doing to a user's mobile device. It will also discuss what we, as mobile device users, can do to protect ourselves and limit mobile device risks. It will explore any programs that are available to detect and eliminate mobile malware, along with the best practices to use to avoid potential harm cause by mobile malware. This research will also search what businesses need to take into consideration in regards to mobile device usage, and how these businesses can limit their risks and protect themselves from the harmful effects of mobile malware.

The Analytics Team: Contributions of the Business and Technical Stakeholders

James J Pomykalski

Susquehanna University

Advanced analytical tools and techniques, known as business analytics, are changing the decision-making environments in many business domains; particularly marketing and human resources. The use of business analytics is becoming highly effective in today's data-driven decision-making environment. The advanced nature of these tools require a skill set beyond many of today's marketing and human resource professionals. Therefore they must work as part of team with quantitative professionals—known as quants—to utilize these tools most effectively. This paper outlines the roles and responsibilities for each of these two professional groups. The roles and responsibilities at each stage of a standard analytic problem solving process known as CRISP-DM.

Session 8: Sylvan Room

1:15 pm – 2:00 pm

Accounting/Finance

Session Chair: David William Jordan

Does Your Bank's Dividend Policy Make Sense?

John S Walker

Jonathan K Kramer

Kutztown University of Pennsylvania

Kutztown University of Pennsylvania

There are estimates showing that the United States is losing an average of one community bank per day. A recent op-ed piece by Vernon Hill (2015), the CEO of Commerce Bank prior to its sale to TD Bank, made the point that the simple process of opening a bank branch in the U.S. (relative to the U.K.) has become so much more onerous. Regulatory pressure to raise more capital has also been an issue. Our research finds that small community banks in general and top-performing banks in particular are growing equity much faster than assets. This mismatch between equity and asset growth puts pressure on these banks to generate higher ROAs to maintain their ROEs. However, that pursuit of higher ROAs can lead to greater risk-taking, if a bank attempts to increase its net interest margin to offset the higher regulatory costs.

GPE: A Slippery Slope into a Tangled Web

Jeffrey L. Hillard

Ali Sedaghat

Stevenson University

Loyola University of Maryland

This is a case study regarding an international manufacturing company (GPE in the United States) based out of Europe that produces machinery used to generate electricity. The European Corporate organization is comprised of several subsidiary organizations and incorporated subsidiaries. GPE has created separate companies for the equipment manufacturing, as well as for the sale of parts and services outside of the Americas. Further, GPE Corp also consists of the US Corporate organization, which is comprised of four business units including the US Financing Division focuses on finding other corporations to provide funds as outside investors. Credit financing is obtained from the World Bank and private banks for these power plant projects. Bob Smith has been assigned to a new position working for Joe Daboss, the VP of Plant Management division of the US operations. In this case we have covered several different scenarios involving revenue recognition, consolidation, transfer pricing, forecasting and ethics. Bob's problems which are presented in the case begin with the billing that he is asked to process based on a "handshake deal", or verbal commitment, which is not confirmed by the subsidiaries. Bob is embarrassed by these scenarios, but discovers that his boss; Joe Daboss is getting bonus payments for meeting the profit budget. In our opinion, this is a multidimensional case that would be appropriate for courses in Advanced Accounting, Advanced Managerial Cost Accounting, Auditing, Accounting Ethics and a Business Strategy course for Accounting majors. Points of emphasis for Advanced Accounting and Auditing would be consolidation, revenue recognition, internal controls and ethics. In a Managerial Accounting or a Business Strategy course, the instructor should place emphasis on transfer pricing, forecasting and performance evaluation and Ethics.

Session 9: Willow Room

1:15 pm – 2:15 pm

Business Education

Session Chair: Michael J. Gallagher

The Pedagogy of a Capstone Course in an Undergraduate Business Administration Program: A Practice Oriented Approach

Mark Arvisais

Stevenson University

In light of the recent publicity regarding the value of higher education, the Capstone course is taking on prominence in the success of business administration degrees. The challenge for institutions is to offer an experience that transcends esoterica and is more practical in nature. That is, too many college courses are conceptual in nature and fail to engage the students in doing something that mirrors work life after they graduate; college should not be a

spectator sport. This paper outlines one approach for a Capstone course that hopes to deliver practical knowledge for the post baccalaureate.

Assessment for ACBSP Accreditation: Process vs. Panacea

Bradley C. Barnhorst

DeSales University

The ACBSP, like other accrediting bodies, has placed a greater emphasis on assessment in recent years: particularly of assessment of student learning outcomes, but also of faculty and student satisfaction, professional development, faculty workload, etc. Given the increase in time and effort that must be dedicated to fulfilling the necessary requirements, are the results worth it? Some expect assessment to automatically raise a program's standards or, at the least, find a program's faults, but this is not a reasonable belief without sufficient oversight of the assessment process's design and implementation. This paper examines several shortcomings in the assessment process as implemented in many schools, as well as focusing on some better practices that can raise the level of expected results.

How to Teach Big Data Management

Jianfeng Wang

Kustim Wibowo

Indiana University of Pennsylvania

Indiana University of Pennsylvania

Data available for business analysis grows exponentially. Industries have spent billions of dollars in the analysis of very large amount of data, which is very challenging for traditional database technology to process and analyze. There are thousands of big data analysis jobs available in the market but not enough candidates to apply for. Current university technical infrastructure is not sufficient for professors to effectively teach big data concepts and practice. On the other hand, existing vendors in big data technology usually will charge a fee for year-long practice of big data analysis through their cloud platform. There is such a conundrum facing teaching this subject in a university setting. In this paper, we will first take a look at the status quo of the teaching and curriculum in the universities offering this class, followed by a summary of vendor-provided service for big data analysis. Finally we will make a proposal of teaching and curriculum development in the area of big data technology.

Session 10: Logan/Harris Room

1:15 pm – 2:15 pm

Information & Technology Management

Session Chair: Loreen Powell

Braving Bitcoin: A Technology Acceptance Model Analysis

Daniel Folkinshteyn

Mark M Lennon

Rowan University

Pennsylvania State University-Altoona

The Technology Acceptance Model (TAM) is an important analysis tool in the study of the social mechanisms of technology adoption, and has received considerable attention and study in the literature. Though empirical support for the model has varied depending on situation specifics, it remains a popular and useful conceptual framework for analysis of factors contributing to technology acceptance or rejection by the relevant constituencies. In this paper we use the TAM framework to analyze aspects of the technology acceptance process in the case of Bitcoin. Bitcoin is an entirely digital distributed currency whose disruptive and disintermediating nature has fueled the tremendous growth of the financial technology space over the past few years. Bitcoin's distributed, verifiable, and immutable public transaction ledger, the "blockchain", holds out the promise of fast, cheap, peer-to-peer financial transactions, as well as significant efficiencies in the transfer of other assets via overlay networks. In this study, we break down, describe, and analyze the various factors affecting the past and future adoption curve for Bitcoin in the context of the Technology Acceptance Model.

Calculating Technology Base and Technology Overlap Using Patent Citations

Jan Buzydlowski
Don Goeltz

Holy Family University
Holy Family University

Calculating the technology base of a firm is a critical first step in studies of the technology strategies of a single entity and in making comparisons between the technology strategies of firms. For example many studies of alliances and alliance portfolios require calculation of technology overlap between firm dyads. These studies typically use the patents of each partner dyad as the bases for the calculation.

Sampson (2007) uses the three-digit patent classifications determined for each patent by the US Technology and Patent office to determine technology overlap, calculating a weighted vector of the differences between the technology bases of a group of patents. This paper introduces a new measure of technology overlap based on the patent citations made in the patent applications. Each patent application lists the patented technologies that are being cited, much like citations in an academic paper. By examining patent citations, we can map the evolving technology base of a firm and compare that to itself and to other firms and groups of firms. This technique extends the approach used by Sampson (2007) and broadens the technology bases being compared. Data on the patent citations is obtained from the National Bureau of Economic Research (NBER), a public database.

The paper examines the current techniques for calculating technology overlap and summarizes some of the current applications. Then the new approach of using patent citations is derived and examples of the calculation are presented. Finally application examples are developed for tracking the technology evolution of a single firm and for an alliance portfolio.

Monetary Incentives for Data Collection among Future Business Leaders of America

Loreen Powell
Christina Force

Bloomsburg University of Pennsylvania
Bloomsburg University of Pennsylvania

Researchers are constantly trying to yield more data for research studies. One method for increasing response rates is to offer incentives. Several research studies have examined the effects of incentives and data collection methods on response rates and data integrity, in general. However, there is limited to nonexistent current literature on the monetary incentives for data collection among Future Business Leaders of America (FBLA) students. This presentation will briefly explain a recent monetary incentive data collection process at the Pennsylvania State Future Business Leaders of America (FBLA) Conference. Next, this presentation will share some interesting lessons learned from the incentive data collection at the Pennsylvania State FBLA Conference in Hershey, PA.

Session 11: Holmes/Foster Room

1:15 pm – 2:15 pm

Innovated Business Development Session

Chair: Warren Kleinsmith

Business and Society: An Analysis of Frameworks and Theories

Morgan Clevenger

Wilkes University

How do businesses give back to society? All inter-organizational relationship research includes two key frames: “a set of dimensions describing the organizations and a set of dimensions describing the nature of relationships through which they are linked” (Cropper et al., 2008, p. 9). Several scholars have developed models and theories addressing the relationship between business and society (Carroll & Buchholtz, 2008; Cone, 2014; Edwards, 2008; Frishkoff & Kostecka, 1991; Garriga & Melé, 2004; Johnson, 2011; Munilla & Miles, 2005; Saiia, 1999; Saul, 2011; Sethi, 1975; Stangis, 2007; Waddock, 2004; Young & Burlingame, 1996). This presentation reviews the depths and range of how businesses engage as corporate citizens at various levels in society.

Measuring Disruptive Innovation from the Lens of Dynamic Capabilities: A Study of the Indian Auto Sector

Maheshkumar P Joshi
Deepak Pandit

George Mason University
Management Development Institute (India)

Since the economic liberalization of 1991, India has witnessed a boom in the auto industry as well as the auto component industry. Such growth has resulted in the idea of innovation as an important parameter for survival and growth of firms. We argue that the organizational response requires a focus on discontinuous innovation, which has not been captured empirically in the Indian context. Disruptive Innovation (DI), a special kind of discontinuous innovations is a route for market dominance over the long term. An organization facing rapid change in the business environment, such as the Indian Auto sector, must have an ability to engage in DI. Further, we assert that the ability to adopt DI makes dynamic capability (DC) a critical requirement and as such we examine the DC-DI relationship and hypothesize it to be positive. A survey instrument is developed based on the extant literature and used to test the model with 107 responses from the firms affiliated to the Indian Auto Component Industry. The findings confirm the positive roles of DC, R&D expenditure and environmental turbulence as the antecedent to DI. Our exploratory analysis provides clarity concerning the crucial, but counterintuitive, roles played by R&D and environmental turbulence in moderating the relationship between DC and DI. The major contributions are: a) operationalization of DC and DI for the Indian context; b) sector specific study; and c) counterintuitive results pertaining to moderating roles of R&D and environmental turbulence on the positive relationship between DC-DI

An Innovation Business Model for Superior Management and Competition: Process and Implementation

Sut Sakchutchawarn
Fisher

Lock Haven University of Pennsylvania Clifford
Purdue University

The dynamic of competition forces firms to change their strategy in doing business. This paper addresses the impact of multiple drivers on business management. An innovation business model is presented for superior management and competitive advantage. This paper employs e-research, survey of literature, and cases study as research methodology. Key constructs are defined by their essential characteristics and propositions development articulate relationships between key constructs. This study indicates that logistics firms display superior performance when the innovation business model is implemented with proper knowledge management and technology utilization, and top management involvement. Solutions and managerial implications are discussed in order to respond to the concern of business community and academic community accordingly.

Session 12: Sylvan Room

2:20 pm – 3:00 pm

Marketing

Session Chair: Patricia Z. Galletta

Understanding of Value Marketing and Retail Practices

Okan Akcay

Kutztown University of Pennsylvania

Today's consumers are well informed, individualistic and demanding. There are key factors which negatively affect the consumer market and retail business. The middle class is shrinking and has lost 40% of their financial net worth over the past five years. Income levels have stagnated and most of the growth shown has been attributed to dual income households. The cost of housing, the recession, and unemployment have caused young adults to seek the security of their families. The number of young people between the ages of 25-34, living with their parents, has risen 19% for males and 10% for females. Economic indicators in the U.S. have shown that the recession is over, but many consumers are still feeling the effects of the economic downturn because of the high cost of healthcare, education and other household expenses. Median incomes are declining and consumers are looking for ways to stretch their buying power. For a retailer to survive in this kind of economic environment, it is essential to practice value marketing to attract and target the middle class which purchases most of household necessities. Value marketing can provide consumers with the products or services they want, which fit their lifestyle and budget, and make them feel like they are getting the best deal possible. The essence of value marketing is total customer satisfaction by adding "value" to accompany products or services-more than just low price and promotion. This commitment to quality products and services creates trust and loyalty. Most retailers utilize value marketing during a recession and when consumer buying power is declining. The consumer is looking for the best deal possible for their

needs and necessities. Many consumers have become accustomed to only buying when a product or service is on sale.

This research paper will attempt to explain how important value marketing is for many consumers and retailers. A literature review will be conducted, a questionnaire will be developed and distributed among consumers. A convenience sampling will be utilized and the collected data will be analyzed using SPSS software and the findings will be presented.

Determining Adequate Control and Test Group Sizes in Retail Direct Customer Promotions

Robert John O'Connell

York College of Pennsylvania

During a recent consulting project for a major women's fashion accessory chain, the company tasked this researcher to evaluate the success of campaigns conducted during the previous year. However, this researcher was unable to provide any concrete conclusions due to the small size of the control customers excluded from the campaigns and the small number of customers offered the alternative test versions of the campaign offers. Not only were the samples too small to determine any significance of difference between the groups, but there were also too few responders in the groups for the modeler to build a response model for the upcoming campaign. This inappropriate sizing, therefore, wasted the funds expended for the campaign versioning, missed the opportunity of income from the withheld control customers, and provided little or no insight into the appropriate campaigns for the present year's campaigns. This paper examines the examines an appropriate control and test group sizing methodology to ensure desired degree of confidence in final results and includes desired degree of power for of tests to provide results accurate within specified ranges of error. The paper will present an Excel-based model enabling non-statistician business professionals to determine appropriate control and test group sizes to fit their particular business needs.

Session 13: Willow Room

2:20 pm – 3:20 pm

Education & Business Topics Session

Chair: John S. Walker

The Effectiveness of Hybrid Course Learning from Student Survey

Jui-Chi Huang

Pennsylvania State University-Berks

There are at least three ways of knowing the teaching effectiveness: student's perspective, instructor's perspective and quantitative grade comparison. This study is based on a classroom survey, the student's perspective, from a hybrid delivery experiment in principles of microeconomics at Penn State Berks. The experiment for this study uses one third class time through online delivery and two third class time through face-to-face classroom hands-on activities, discussion and exercise for three sections. The technical nature of the subject makes it difficult to deliver the material online. A screen capture software system with audio (Explain Everything) is used to record the chapter material presentation. The recording chapter material mimics a face-to-face setting without the opportunity of asking questions. Students take notes from the video recording during a specified time window, such as 4 days. Students then are required to come back to classroom each week to join the hands-on activities, discussion, and exercise. In the meantime, they have the opportunity to ask for clarification from video delivered material. This study will conclude with the survey findings of student's perceptions from this hybrid course arrangement.

How Perceptions Influence Higher Education Faculty Member Willingness to Complete Information Technology Training on a Course Management System

Audrey Pereira

Fitchburg State University

Research indicates that information technology (IT), including course management systems (CMSs), allows faculty to adopt improved methods for teaching and learning, and training contributes to adoption. Yet many faculty are unwilling to complete IT training on the CMS, leading to low adoption rates. However, little is known about what influences faculty to complete IT training on the CMS, even though most colleges and universities provide CMSs to faculty. The purpose of this session is to discuss a recent doctoral study aimed to address this gap in the

literature. This session presents the results of a quantitative, cross-sectional study of faculty perceptions of CMS characteristics, based on Rogers' diffusion of innovations theory, which effect their willingness to complete CMS IT training. The research questions focused on how perceived relative advantage, compatibility, complexity, trialability, and observability of the CMS influenced faculty willingness to complete training. Faculty rank, tenure status, length of CMS use, level of CMS expertise, age, department, and gender were considered as potential mediating variables. Multiple regression models were developed based on data from 102 Fitchburg State University faculty collected in October 2014. Compatibility was significantly associated with online training willingness and relative advantage with in-person training willingness. This session provides strategies to higher education administrators and researchers interested in modifying IT training to better leverage technology to increase the quality of teaching and learning.

The VITA Program: Highlighting the Growth, Actual and Potential, and the Economic Benefit to the People and Economy of Butler County Pennsylvania

John Golden
Rhonda Clark
Sunita Mondal
Jean Bowen

Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania
Center for Community Resources, Butler County, PA

The purpose of this presentation is to discuss the process and the importance of the Volunteer Income Tax Assistance (VITA) program at Slippery Rock University (SRU) to highlight the growth, actual and potential, and economic benefit to the people and economy of Butler County, Pennsylvania. The VITA program provides free tax service to low and moderate income taxpayers (\$51,000 or less). The program also helps taxpayers with special tax credits for which they may qualify such as Earned Income Tax Credit, Child Tax Credit, etc. The VITA program is funded by the United Way, the Internal Revenue Service and the Sustainable Enterprise Accelerator at SRU. SRU students are trained and IRS certified as VITA tax preparers during each Spring semester while in the internship program. Each year since 2010, the partnership of SRU, the Center for Community Resources and SRU's Sustainable Enterprise Accelerator has provided the VITA program the opportunity to grow, improve, and expand its services to reach more people and create a greater economic impact in returning money back to the Butler County community. VITA sites are now currently in five different locations of Butler County. This research hopes to measure the economic impact of the program quantitatively.

Session 14: Logan/Harris Room 2:20 pm – 3:20 pm

Teaching Business Topics

Session Chair: Don Goeltz

Fostering Information Literacy in a Marketing Course: Integrating Electronic & Traditional Sources

John M Zych

University of Scranton

Marketing requires the effective use of a complete range of sources to inform decision-making. Among today's students, the typical approach to research is to rely heavily on readily available electronic sources. Students who have developed this habit aren't aware of what they are missing. For students to gain a facility with the wider range of available sources they must have hands-on experience in digging for information. To afford students the opportunity to acquire this skill, classroom examples have been designed that show students how to link electronic and traditional sources. The examples demonstrate the additional depth of information that can be found by researching beyond electronic sources. This conference presentation will discuss how the examples were developed and implemented in the classroom. A range of recent examples will be presented, along with students' reactions.

Early Business Career Success Leveraging Spreadsheet Skills

Nicolai Soendergaard
Alex Citurs

Eastern Connecticut University
Eastern Connecticut University

Spreadsheet tools such as MS Excel are extensively leveraged computer tools in the business world. However, in many academic settings they are often viewed as just another basic computer skill set for new business students. Based upon a combination of a modified action research study utilizing an eight month internship of a business department student at a global company's Americas headquarter and surveys of regional employers, the potential early career benefits of possessing certain strong spreadsheet skills was explored. A combination of observation logs, interviews as well as surveys were used to examine which spreadsheet features and functions were perceived as being valuable across numerous functional areas of organizations. The study also looks at the widespread integration of spreadsheets and applications like MS Excel with many organizational information systems and database platforms. Findings from this study suggest that students entering the business workforce may benefit early in their careers by leveraging well developed spreadsheet skills.

Session 15: Holmes/Foster Room

2:20 pm – 3:20 pm

Business Pedagogy Topics & Panel Discussion Session

Chair: Andrea Bianca Francis

Impact of Supplemental Learning Materials in the Form of YouTube Videos on Student Test Scores in Undergraduate Operations Management Course

Lisa Bussom

Widener University

The operations management course is a required course in most business schools. For many students this course is extremely challenging. It requires students to think about businesses in a holistic fashion and then apply critical thinking and mathematics to solve problems. Typical problems involve business process modeling, process flow analysis, capacity analysis, inventory theory and tools of Six Sigma.

Studies have provided specific analysis that led to the conclusion that on-line video can improve grades and knowledge retention. This research blends well with research from communication, psychology and cognitive science fields that discuss lectures, retention and pacing of reviews, which indicates that not only is review of material integral to understanding, but that the timing of the review may have a direct impact on the length of retention. This paper demonstrates how the provision of supplemental review material in the form of on-line YouTube tutorials affected students in an undergraduate operations management class.

Determining Accounting Students' Seminal Technology Knowledge, Skills & Abilities

Robert L Kachur
Leo Previti
Warren Kleinsmith

Stockton University
Stockton University
Stockton University

Accounting majors are increasingly impacted by amplified formal education burdens. These are imposed by the complexity of their technical accounting education and potential employer demands for greater “hard and soft” skills. Additionally, there is a constant metamorphosis of the information systems (IS) environment that accountants need to embrace in both public and private firms presenting a challenge to academics. Accounting programs examine requisite accountant’s KSA’s, i.e. technology knowledge, skills and abilities necessary in the curriculum. This paper examines the KSI’s proclaimed as necessary by employers and academics. Accountants need to generate reports, audit data and procedures, have daily interface with AIS supporting functions, and manipulate data sets for management needs. In response we delineate: productivity software (MS Office), DBMS, AIS, ERP and data manipulation skills for potential expertise. Furthermore, we address the issue of “should accounting majors master programming capabilities” for graduation.

South Pacific Blues: Challenges and Opportunities facing Small Island States in the South Pacific

Archish Maharaja
Mohammed Sidky

Point Park University
Point Park University

This paper examines the effects and consequences of imported food and its displacement of local products on public health and the natural environment facing the small island nations of the South Pacific region. As economically and politically weak members of the global system, South Pacific nations have been extremely vulnerable to the socio-political, cultural, and environmental challenges of rapid, and for the most part, unregulated globalization. Our focus will be on the following:

1. The effects and consequences of imported food and its displacement of local products on public health and the natural environment.
2. The underlying socio-economic, political, cultural, and historical forces impacting changes in this area, namely, colonialism and modern globalization.
3. What reform efforts have been proposed, and how effective have they been?
4. Do the demands and needs of a healthy society contradict the realities of modern globalization and its transformation of consumption and production patterns?

The focus of this study will include countries such as Vanuatu, Kiribati, Tuvalu, Fiji, and the Solomon Islands.

Session 16: Sylvan Room

3:35 pm – 4:35 pm

Health Care & Other Business Topics Session

Chair: John Golden

Ethical Conundrums in Health Care: Access to Care and the Right to Know the Cost

Archish Maharaja
Gita Maharaja

Point Park University
Point Park University

Health Care is one of the important aspects of everyone's life. Everyone wants the best in health care, yet we all keep creating impediments as to how to receive it or how much it costs. In United States of America, health care has gone through a period of instability caused by disagreements from various levels of the government and from health delivery institutions regarding the service mechanism to patients. Our presentation will shed light and discuss some of the following issues:

- Overall ethical conundrums in health care focusing on the access to care and right to know the cost.
- Is access to care a right or just another way of rationing care?
- What is the cost of access to care? Who pays for it?
- Is rationing of care disguised as access to care? Who needs it? What do they need? Who monitors access?
- What is the cost of health care as well as access to care?
- Why can't a patient know the cost? Is this a way to hide the revenue and profits?
- If Electronic Health Record is here to stay, why do patients need to wait for information?
- Will the information empower patients or make payers accountable?
- What are the best practices for providing access to care and inform patients about its costs?

The above list of issues is not exhaustive. It is attempt to open a discussion which can generate further opportunities for joint research to contribute to education and the health care sector.

Prior Out-of-Pocket Spending Versus Health Status & Consumer Directed Health Plans

David William Jordan

Slippery Rock University of Pennsylvania

Health Reimbursement Accounts (HRAs) and Health Savings Account (HSA) eligible health plans emerged as new health care insurance models referred to as Consumer Directed Health Plans (CDHPs) in the early 2000s. Factors that determine enrollees' plan choice can influence the distribution of socio-economic, health risk, and behavioral characteristics across plans. These factors in turn can affect the financial costs, risk pools, and long-term solvency of such plans. Prior out-of-pocket spending may have a different association with plan choice than health risk scores relative to Consumer Directed Health Plans choice. This study examines differences in the possible influence between health status and out-of-pocket spending on health care needs on health care plan choice between Managed Care and CDHPs.

Valued Partners for Success: Student Clubs and Case Competitions

Christine Marie Lombardo-Zaun

Cedar Crest College

The presenter's best practice of achieving collaborative learning is shared from a sample taken from presenter's teaching experience. The presenter used one of her student clubs to strengthen students' professionalism skills and entered them into an ethics case competition. The presentation will demonstrate that participating in a case competition through the use of student clubs can blend classroom learning while helping students gain real life experience, and improve their interpersonal skills. The students embraced the case competition challenge. In addition to learning how to prepare for a case competition, they learned how to give a timed presentation using visual aids. The students learned how to network as they were provided business cards by the professor and instructed how to network during club meetings. Although the work was challenging, the students thoroughly enjoyed this experience.

The information in this presentation is applicable to any professor seeking to learn creative teaching styles or for any student club advisor looking to share fun educational activities with their students. All institutions have student clubs, and this presenter made efficient use of her student club's time and is delighted to share this best practice with her colleagues.

Session 17: Willow Room

3:35 pm – 4:35 pm

Education Topics & Panel Discussion Session

Chair: Bradley C. Barnhorst

Enhancing the College Scorecard: A Higher Education Perspective

Kathleen Houlihan

Wilkes University

Starting in the 2015-16 academic year, IPEDS will be collecting data on student outcomes for four-year non-profit institutions. This new reporting mechanism could be the beginning of the end for academic freedom in program development. The intention of this new reporting area is collect longitudinal data for college graduates so that prospective students can make better decisions about which school to choose. The IPEDS data will be used to populate the College Scorecard being developed by the Department of Education. This paper will present an action-based research study, which will provide a portal solution to these new government regulations. Prospective students will get the information they need about the schools, but government will not "own" student data. The implementation plan will include college control of the student data and a better connection with careers for alumni. The major implication is that colleges will be able to maintain academic freedom; while being in compliance with this regulation.

Student Rights in Higher Education

Jerry Douglas Belloit
Frank Shepard
John Eichlin

Clarion University of Pennsylvania
Clarion University of Pennsylvania
Clarion University of Pennsylvania

When a student is accepted and enrolled at one of the many colleges or universities in the United States, their primary focus is on the pursuit of a degree in higher education. Upon admission, the next several years will be spent enrolled as a student engaged in that pursuit. Little concern, if any, is given as to how that student might face severe sanctions by their institution as a consequence of their deeds, whether on or off the college or university campus. For the most part, students do not realize that upon admission to an institution of higher education, certain commonly assumed civil liberties and rights may no longer exist in the relationship with their institution. Rights such as free speech, expression, association, procedural due process, and others, may be limited as a result of the institutional rules and regulations or a lack of understanding of the legal principles involved in the institutional rules and regulations. In recent years, several cases involving universities taking disciplinary action against students have brought attention to this issue. In light of these cases, and others, a debate has emerged as to the rights of students in relationship to the institutions of higher education in which those students are enrolled.

This presentation will review the current law in the United States with respect to the issue of student rights in higher education and institutional responsibilities.

Student Engagement – The Ultimate Student Experience

Audrey Guskey

Duquesne University

The marketing program at Duquesne University's School of Business has embarked on an aggressive program of Student Engagement. In the classroom and outside the classroom, students are encouraged to take a very active role as students, interns, and young marketing professionals. The process of going through the AACSB accreditation motivated the marketing faculty to improve Duquesne University marketing majors' total student experience. Within the marketing department at the Palumbo/Donahue Business Schools, the goal is to: 1. Create a "climate of learning" through a cohesive experience in order to build stronger social bonds among the students. A vibrant learning environment involves closer mentoring, outside of classroom opportunities, and active student engagement. Opportunities and rewards for student excellence are key. 2. Create a rigorous, relevant four year curriculum which features signature assignments and experiential learning in a deliberate and organized fashion. Active learning is common at all levels of the program. Field based classroom projects represent business problems identified through advisory board and industry leader input. AMA Student Planned and Run Events Students have numerous opportunities to build strong social bonds with each other and with the faculty. One such opportunity is the Duquesne chapter of the American Marketing Association (AMA) which has been very active over the past twenty five years. It allows students to develop leadership skills as well as event planning experience. Membership has topped over 80 students. Duquesne's AMA sponsors various annual professional events including the Marketing Mixer networking night, a Dress for Success Fashion Show, a weekly Marketing Speakers' Series, and social events such as a Scavenger Hunt, Light Up Night at Christmas, and participation in home coming. Duquesne's student chapter of the AMA also has developed a strong relationship with the AMA Pittsburgh professional chapter. The AMA Duquesne student chapter has, for 20 years, sponsored the Marketing Mixer, a career focused networking night. The average attendance is 150 Duquesne business students and twenty marketing professionals. This is structured similar to a "speed-dating" event, only students are talking to marketing professionals and not potential dates. For the past 25 years, the AMA has sponsored the Dress for Success Fashion Show. A team of about twenty five faculty and students participate as event planners and models. The average student audience has been about 100 and money raised is donated to the St. Anthony Program, a local charity which assists youth with special needs.

The purpose of the dress for success fashion show is to acquaint students with what is appropriate professional dress that is still trendy. There is also a lesson on business etiquette. A Scavenger Hunt has been sponsored by the Duquesne AMA for the past ten years. Participants dash for cash across the campus and the city with the goal to complete about 25 different activities and document the completion of these activities with a digital camera. The learning objective is for students to become more familiar with the Duquesne campus and the city of Pittsburgh. Many of the activities are marketing related which allows students to experience marketing in

action. One of the Scavenger Hunt events had over 80 participants. Student engagement counts for 10% of the grade for the Introduction to Marketing class. This includes class attendance, participation, and attendance at outside professional marketing events. Students are required to attend two events to earn participation credit, but are encouraged to attend more. These can include, but are not limited to: AMA Marketing Mixer/Networking Night, Duquesne's Career Fair, Dress for Success Fashion Show, and marketing guest speakers in the weekly Marketing Speakers' Series. Marketing principles state there are "FOUR P's of MARKETING". This presentation shares the Duquesne student AMA chapter's "FOURTEEN P's of MARKETING". Ways to motivate students, guide them as a faculty sponsor, and ideas to generate exciting activities and events will be discussed at this presentation.

Session 18: Logan/Harris Room

3:35 pm – 4:35 pm

Finance & Strategic Planning Session

Chair: Lisa Bussom

The Role of Strategic Planning in Meeting the Emergency Service Needs of the Baby Boomer Generation

Robert S. Fleming

Rowan University

This paper will examine how contemporary emergency service organizations are utilizing strategic planning to prepare for success and survival in times of unprecedented changes, including meeting the ever increasing service needs of the aging baby boomer generation. While the utilization of strategic planning has been growing within emergency service organizations, a number of new challenges are serving as catalysts for these organizations to transition from a traditional reactive approach to the proactive approach that has been utilized successfully in many other industries for a number of years. While there are certainly unique challenges that impact particular emergency service organizations, a number of challenges now confront the majority of these organizations. Meeting the emergency medical service needs of a community with an aging population is a major challenge that most communities are facing, particularly in light of reductions in funding, difficulty in recruiting and retaining personnel, and changing laws and regulations. The presentation will advocate the use of community risk reduction initiatives as part of the solution to addressing this mission-critical problem. While the primary focus of the presentation will be on strategic planning, it will also consider the role that supply chain management plays in service delivery that meets and, ideally, exceeds stakeholder expectations.

Excess Reserves and the Zero Interest Rate Bound: Again

Conway Lackman

William Carlson

Duquesne University

Duquesne University

The liquidity and solvency panic of 2008 led to a rescue effort by the Federal Reserve System (Fed) with three stages of "quantitative easing". The Fed purchased enormous amounts of Treasury and mortgage securities from banks. The result is that the Fed has \$4,100 billion in Treasuries and mortgage backed securities (MBS) and the banks have \$2,400 billion in excess reserves (up from only \$2 billion in 2007). It is important to note that the excess reserves are due to the rescue effort to counter the bad behavior of the big financial institutions that caused the panic. The huge amount of excess reserves and the severe recession drove short term interest rates to zero in 2008 where they remain today. Various officials and others say it is time for the Fed to raise interest rates even though the economy has not reached a sustainable 3% or so growth rate and inflation is not yet a problem. The question is how and when the Fed is going to do it. Selling the Fed's huge holdings of securities in the open market could cause a bond market crash.

The Fed has a new tool for managing interest rates put into action in 2008, paying interest on excess reserves (IOER). If Janet Yellen's June 17 conference long run fed funds projection of 3.75% is correct the IOER expense to the Fed (and loss of revenue to the Treasury) could be \$100 billion per year. The banks would be getting a risk free \$100 billion as a reward for their bad behavior which generated the huge excess reserves in the first place.

The problem of high excess reserves and interest rates at the zero bound has occurred before, from 1934 to 1942 with lingering effects past 1960. This period has some lessons that could be useful regarding the current situation. In 1936-7 the Fed doubled reserve requirements to get rid of excess reserves. The result was a disaster. Hopefully, the Fed will not commit another 1936-7 type mistake again.

Planning for Retirement

Patricia Z. Galletta

College of Staten Island

This paper discusses the different plans which exist to save for retirement and other methods to consider in saving for retirement such as reverse mortgages, home equity loans and annuities. Contribution limitations, required minimum distributions and catch up distributions for the current tax year related to each of the plans are discussed. Several legal cases dealing with fraud against retirement savings are examined for purposes of determining lessons learned.

Session 19: Holmes/Foster Room 3:35 pm – 4:15 pm

Panel Sessions

Session Chair: Sut Sakchutchawarn

Supplanting Strategic Management Case Studies with Integrated Service Learning Projects

Ron Petrilla

Misericordia University

This is a proposal for a workshop presentation involving a work in progress. The project replaces textbook "boilerplate" case studies in a senior level Health Care Strategic Management course with real-life experiences involving small, local non-profit organizations. The justification and major issues to be addressed include:

- > Non-profit organizations are continually challenged by the need to increase public awareness, build their donor base, attract quality board members, recruit qualified and well-prepared job applicants.
- > Small non-profit health care organizations are particularly vulnerable to a rapidly changing industry and geopolitical forces.
- > Strategic Management courses have traditionally relied upon case analysis simulation to reinforce concepts of environmental scanning, identifying industry opportunities and threats, assessing internal strengths and weaknesses, scenario planning, etc.
- > Health care administration majors often lack experience necessary for acceptance in entry level positions unless they have had internships, yet these have become increasingly competitive, even in an unpaid voluntary capacity.
- > Students are frequently limited to faculty in regard to cultivating working and mentoring relationships.
- > This presentation will report on two semesters of a senior level strategic management class where students were assigned teams with the purpose of performing a strategic management case analysis in order to formulate recommendations for agency management. Case subjects were small, local non-profit organizations whose mission included some type of health care services or programs.
- > The purpose of the workshop will be to report on outcomes of these previous attempts, as well as to solicit feedback in continuing to develop the program and set realistic expectations in terms of beneficial outcomes for the agencies.

Hobby or Business? The Classification Can Be Costly

Leo Previti

Stockton University

Robert Kachur

Stockton University

Warren Kleinsmith

Stockton University

Michele Previti

Stockton University

Business activities that resemble a hobby or recreational activity often receive close scrutiny by the IRS when reported on tax returns. Normally, a taxpayer engaged in a "for profit" activity is entitled to deductions against income for a variety of expenses. However, the deductibility of hobby related expenses is much more limited.

This paper will discuss the potential tax consequences of the alternative classification of a "for-profit business activity" versus a "hobby activity". Additionally it will analyze the tax regulations of 1.183 that provide a non-exclusive nine factor list of considerations. The IRS and the courts utilize these to determine whether an activity is engaged in "for profit". This paper will also examine recent Tax Court cases where the Court employed the nine factor analysis. Conclusions and practical steps will be presented from these cases to assist taxpayers in avoiding the pitfalls of Section 183.

Session 20: Sylvan Room

4:40 pm – 5:20 pm

Session Chair: Marlene Burkhardt, NABET President

****Best Paper Presentation****

Homeownership and Income Inequality

LiJing Du
Michael Dewally
YingYing Shao
Daniel Singer

Towson University
Towson University
Towson University
Towson University

The incidence of homeownership is examined in an analysis of local real estate markets that parses the causal relationships among labor market conditions, education, family structure, income, housing costs and the amenity value of homeownership. Inequality in the distribution of income in the housing market is found to have a negative impact on homeownership. This effect is thought to result from a disruption of the normal progression from rental housing to homeownership. The policy implications of this finding are explored.

Friday, October 24, 2014

Session 21: Sylvan Room

8:20 am – 9:20 am

Discussion of the NABET Conference Proceedings and the NABET Journal

Jerry Belloit
Norman Sigmond
Melanie Anderson
Kurt Schimmel

Clarion University of Pennsylvania
Kutztown University of Pennsylvania
Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania

Session 22: Willow Room

9:30 am – 10:45 am

Accounting & Discussion Panel

Session Chair: Daniel Folkinshteyn

Effects of Accounting Regulations: FAS 137 and IAS 39

Jorge Romero

Towson University

This study explores the link between accounting regulations and market inefficiencies, focusing on the U.S. market in years 2007 and 2008. Specifically, this study examines the effectiveness of U.S. GAAP Fair Value Measurements (FAS 157) and Financial Instruments: Recognition and Measurement (IAS 39), which is an international accounting regulation. Some research questions of interest explored in this study are the following: did these accounting regulations work effectively during a period of market inefficiencies? What was the difference in performance between firms that applied FAS157 and IAS 39 during the period of study and those that did not? Moreover, this study also looks at the effects of conservative accounting during a period of market inefficiencies.

The Impact of CPA Exam Changes on Accounting Education and How to Train Accounting Students to Think Critically

Ermira Mazziotta

Muhlenberg College

Accounting profession like any other profession is constantly evolving and changing to better serve the business community and protect the interests of the public. To ensure that the accountants are adequately prepared to fulfill the tasks required by ongoing changes in the business world and advancement in technology, American Institute of Certified Public Accountants (AICPA) proposed changes to the uniform Certified Public Accounting (CPA) exam. The draft was issued by AICPA first on June 4, 2015 and it was an Invitation to Comment (ITC) addressing all parties interested and impacted by changes on the uniform CPA exam. This paper is going to explain in detail the proposed changes; however, the main focus is the impact of these changes in the accounting curricula and how accounting educators can prepare students to fulfill these skills.

CPAs and Continuing Professional Education: Exploring Their Perceived Values in Undergraduate Accounting Programs

Sean Andre

Aaron Pennington

Becky Smith

York College of Pennsylvania

University of Cincinnati

York College of Pennsylvania

Colleges and universities often strive to include accounting faculty who are licensed Certified Public Accountants (CPAs), partly based on the perception that those with CPA licenses will enhance classroom discussions by being current in the profession and drawing on personal experiences. Although requirements vary by state, a key component of maintaining an active CPA license is engaging in continuing professional education (CPE). Because maintaining an active license is an ongoing process, it is possible that licensed CPAs who also teach at a college/university may find themselves unwilling or unable to maintain their active CPA status or devote the time needed to engage in CPE. If this is the case, then these academics risk not staying "current" and losing touch with their profession, thereby impairing that aspect of their teaching effectiveness. This paper will explore how active CPAs, inactive CPAs, and those who have never been a CPA at various institutions feel about maintaining an active CPA license and engaging in CPE.

Session 23: Sylvan Room 9:30 am – 10:30 am

Leadership & Technology in the Classroom Session

Chair: Marlene Burkhardt

Authentic Leadership in the Classroom

Cori Myers

Marcia Kurzynski

Lock Haven University of Pennsylvania

Lock Haven University of Pennsylvania

From glamour and glitz to graphics and gadgets, popular trends emerge constantly becoming all the rage. Likewise, emergent trends in social media and mobile devices have spurred on the Selfie trend among the younger generation portraying to the world how they look, where they are, and what they are doing, but not who they are as individuals. This paper suggests that faculty reach future leaders as undergraduates and discusses how the undergraduate teaching/learning process can initiate a distinguishing, more introspective Selfie framework/process. The paper considers how faculty can model attributes as authentic leaders who provide learning experiences that elicit awareness in students of self and key areas that characterize authentic leaders.

The Buzz on Tablets in Higher Ed

Jennifer Edmonds

Wilkes University

Over the past few years, iPads and other tablet devices have become increasingly utilized in college classrooms. These tablets trials occur across a variety of disciplines and levels of education worldwide. This research project will serve as an aggregation of findings of tablet trials, in an effort to summarize the purpose, methods and major results of trials in college classrooms. Preliminary findings show that the majority of these trials seek increased

student engagement, enhanced classrooms and increased student learning. Few studies have been able to document such increases, but many provide recommendations and a vast set of best practices. In general, tablet devices are seen to contribute to teacher efficiency and the development of students' IT skills. This study will not only summarize trends in the literature, but also provide recommendations for future (and successful) applications and research on the viability and usefulness of tablets in college classrooms.

Implementing Scrum in a Software Development Course

Peter Huegler

Lock Haven University of Pennsylvania

This paper reports on the implementation of Scrum within a traditional semester-based software development course. Scrum is an agile methodology used for project management. Scrum is used in the software industry for software development projects because it excels when project requirements change rapidly or cannot be identified at the beginning of a project. Anecdotal evidence shows students graduating with Scrum experience differentiate themselves from other candidates when seeking employment. Limitations imposed by the class meeting times, student time availability, and course learning objectives impact the implementation of Scrum in the classroom. The implementation described in this paper adheres to the basic Scrum framework but with modifications made for time and evaluation reasons. The modifications include changes to the sprint review and retrospective and the submission of Scrum artifacts for assessment against course learning objectives. Observations on the results of incorporating Scrum into the course are included.

Session 24: Logan/Harris Room 9:30 am – 10:30 am

Marketing

Session Chair: Yaya Sissoko

Using Initial Treatment Methods to Measure Technical Inefficiency in Private and Public Hospitals

Kerry Adzima

Pennsylvania State University-Erie

The debate over how to solve the problem of rising healthcare costs has produced a vast amount of literature in many different fields. In particular, economists have developed a method known as stochastic frontier analysis which can be used to estimate how inefficiencies within the health care industry can contribute to rising health care costs. Most studies of this nature estimate a best practice frontier focusing only on the long-run outcomes of hospitals, using variables such as patient days and mortality rates as proxies. In this study I approach the issue of hospital efficiency differently by estimating the best practice production frontier for the initial treatment of patients admitted for heart attack, heart failure, or pneumonia. I am particularly interested in analyzing what role (if any) hospital ownership plays in determining technical inefficiency. According to bureaucracy theory, it is hypothesized that non-profit hospitals will exhibit greater efficiency relative to public hospitals. The results reveal some evidence that private hospitals are in fact than public hospitals in two out of three medical conditions analyzed.

Emotional Intelligence: A Review of the Literature

Justin C. Matus

Wilkes University

The purpose of this paper is to review the literature in the field of Emotional Intelligence (EI). The EI construct first appeared in the literature in Wayne Payne's Ph.D. dissertation in 1986. Since that time the EI construct has gained traction in both academic circles as well as mainstream media. In 1996 Daniel Goleman's book entitled Emotional Intelligence became a wildly popular book in business and management circles as the latest management innovation. However, several academics have questioned the validity of the EI construct and several studies have produced some interesting and conflicting results. A discussion of the definition of EI, its measurement and a review of several studies will be discussed.

Session 25: Holmes/Foster Room 9:30 am – 10:30 am

Information Technology

Session Chair: Mark Choman

Increasing Originality of Students' Ideas: The Effect of Restricting Viewing Capabilities in Online Asynchronous Discussions

Denise T. Ogden

James R. Ogden, Professor Emeritus

Pennsylvania State University-Lehigh Valley

Kutztown University of Pennsylvania

Asynchronous online discussions are an accepted part of the design of online courses. In many online discussions students are allowed to enter the discussion after reading the discussions already posted by other students. This allows students to expand upon or add to the discussion. In many instances this also allows students to consciously or subconsciously borrow from or copy the ideas of other students when forming their own discussions. In this study the originality of discussion posts are compared between two scenarios. In the first scenario, students can view other students' discussion posts prior to adding their own. In the second scenario, students cannot view other students' discussion posts until he/she formulates his/her answer to the discussion question and posts it in the online discussion forum. Of interest is the originality of the discussion posts between the two scenarios and how much students are borrowing ideas from other students.

Bridging the Gap between Theory and Practice – Information Security Awareness

Taghreed Faydi

Ahmed Gomaa

Marywood University

Marywood University

Cyber Security Awareness is becoming an important topic for most organizations today, especially with the rise of attacks to cripple network services, or to steal confidential information. There are four main behavioral theories with twelve independent variables that are used sixty one (61) times in the literature in the context of information security awareness. In order to prevent an emerging gap between theory and practice, this paper uses empirical data. Specifically, this paper uses empirical data to map and prioritize the most common variables that influence the employees' security and awareness based on existing theoretical knowledge. This paper focuses on four main independent variables that directly lead to an actual behavior that may cause security vulnerability. Those variables are: Behavioral Intention, Coping Appraisal, Threat Appraisal and Sanctions. Once those variables are identified, the paper presents a priority list of what organizations should focus on first in a security awareness program.

Big Data Ethics: A Novel Approach for Supporting Ethical Standards

Carolyn LaMacchia

Loreen Powell

Bloomsburg University of Pennsylvania

Bloomsburg University of Pennsylvania

Ethics help to define a business model that will thrive even in adversity. Strong ethical policies that go beyond upholding the law can add great value to a brand, whereas a failure to do the right thing can cause social, economic, and environmental damage that undermines a company's long-term prospects. Therefore, ethics should be embedded in business models, organizational strategy, and decision-making processes. Once adopting an ethical approach, companies often find there are financial benefits from demonstrating high ethical standards. Big Data refers to extremely important techniques and tools to advance an organization and even society in finding hidden relationships within a large data set. Big data has transformed how we live, how we work and how we think. The strategic value of Big Data for business and government is unquestioned. The negative ethical issues associated with Big Data including privacy concerns, predictive profiling, and an increasing reliance on algorithmic decision-making is an active area of research. However, Big Data can play a positive role when incorporated in the decision-making process to support an individual's or an organization's ethical code. This research describes a novel approach for incorporating ethical considerations in individual and enterprise decision-making scenarios.

Session 26: Sylvan Room

10:45 am – 11:45 am

International

Session Chair: Jennifer Edmonds

Current Account Sustainability of ASEAN Countries

Yaya Sissoko

James Jozefowicz

Indiana University of Pennsylvania

Indiana University of Pennsylvania

This paper examines current account sustainability of five countries in the Association of Southeast Asian Nations (ASEAN): Indonesia, Malaysia, Philippines, Singapore and Thailand. The ASEAN was established in 1967 to speed up economic growth and to bring about cultural growth and progress, stability and regional peace among the ASEAN countries. Greater integration makes the issue of long-term sustainability of these countries critical to each other's prosperity. The paper uses the intertemporal solvency framework of Hakkio and Rush (1991) and Husted (1992) and cointegration methodology to test for a relation between exports and imports of the current account. Further, we estimate this long-run relationship using dynamic OLS. The results show that only Malaysia and Thailand have sustainable current account positions. Of the others, Indonesia, Philippines and Singapore have a statistically significant relation between exports and imports although it is not strong enough, and thus they continue to have vulnerable current account positions. The paper argues that monetary, trade and political reforms are necessary to reduce vulnerabilities in external positions.

Patterns of Innovation in Norwegian Firms: A Comparison of Small and Large Businesses

Sherry Kay Robinson

Hans Anton Stubberud

Pennsylvania State University-Hazleton

Buskerud and Vestfold University College (Norway)

Innovation is a key element in business growth and success. Business growth and employment are especially important in Norway, where the drop in global oil prices is said to have provoked increased unemployment and economic decline. Cooperative relationships between different parties are often essential to product development in that innovation is a social process. This study examines data from Eurostat's 2012 Community Innovation Survey to determine the types of innovations introduced by small and large businesses in Norway and the cooperative partnerships in which they engage. The results show that small businesses (10-49 employees) far outnumber large businesses (250 or more employees), but a lower proportion of them are involved in innovative activities. Small businesses are also less likely to partner with other companies to develop new goods and services. This suggests that increased cooperation with others in the supply chain could be an avenue for enhanced innovation and business growth among small businesses.

University Economic Development: The Case for an Entrepreneurial and Innovation Ecosystem

Kevin Jay Roth

Cindy Nellis

Clarion University of Pennsylvania

Clarion University of Pennsylvania

The economic impact that a college or university has on a respective regional economy is well documented. This impact is normally demonstrated through studies that show spending patterns and multiplier effects from employment, operations and student influence. In addition, regional impact is shown through contributions to workforce development and fulfillment of employment needs.

Beyond these direct economic effects, many universities today are considering the role they should play in facilitating innovation, business development and entrepreneurial activity through direct interaction with individuals and business throughout the regional economy. While this approach extends beyond the mission or scope of a traditional education and academic emphasis, this area is ripe with opportunities to extend university impact, provide "high impact" learning and educational opportunities and assist in improving the economic health of the surrounding region.

This paper explores the formation of a "center based" model for the development of an entrepreneurial and innovation ecosystem at a small, state-owned university in western Pennsylvania. A structure is presented that

reinforces existing ecosystems elements and proposes new initiatives to establish a more comprehensive approach and system. It is believed that such a structure can offer significant contributions to regional prosperity while enhancing academic, learning, programming and funding opportunities. Emphasis is placed on the need for cultural change and "buy-in," collaboration, partnerships, technical assistance, and the appropriate linkage to educational outcomes.

Session 27: Willow Room

10:45 am – 11:45 am

Entrepreneurship, Marketing & Panel Discussions

Session Chair: James A. Thorson

A First Look at the Relationship of Emotional Intelligence, Business Aptitude and Emotional Intelligence among a Population of MBA Students

Justin C. Matus

Wilkes University

The purpose of this presentation is to present preliminary data of a research investigation into the relationship of Emotional Intelligence, Business Aptitude and Emotional Intelligence among a population of MBA students. The study uses three key measures: the Business Field Exam, the EQ-I (a measure of emotional intelligence), and the Business Strategy Game (used as a proxy measure of a student's business/managerial prowess). Descriptive and parametric statistics will be presented.

An Exhaustive Personality Traits Inventory Questionnaire to Assess Entrepreneurship Facets in Individuals' Psyche

Philip Van Berten

Stevenson University

Taking a cognitive psychology measurement tool like the PID-5 used by psychiatrists to assess personality disorder traits, this working paper aims to build such tool in order to visualize, for any individual their entrepreneurial personality facets, earlier described and validated in the management literature.

Family Business in the 21st Century: A Grounded Theory, Ethnographic Case Study in NEPA

Morgan Clevenger

Wilkes University

Ellen Newell

Wilkes University

Wilkes University's ENT 395 Research in Entrepreneurship: Family Business in the 21st Century students present preliminary findings from a mixed-method study conducted in 8 counties in NEPA. This project collaborated with Dr. Morgan Clevenger, Assistant Professor of Entrepreneurship; Dr. Jeffrey Alves, Dean and Professor of Entrepreneurship; Dr. Ellen Newell, Assistant Professor of Psychology; and Lanie Jordan, Executive Director of the Family Business Alliance (FBA).

This research combines online and hard surveys using the Dillman, Smyth, and Christian (2009) mixed-mode method and face-to-face interviews. Family-owned business participants had to have 2 or more full time employees and \$10,000 or more in capital investment; the study excluded franchises and national brands. A 15-question 1:1 interview of FBA members, lapsed members, and prospects was conducted in fall 2014 in ENT 201 Nature & Essence of Entrepreneurship. Additionally, a survey was sent to 10,000 randomly selected businesses. Pre-liminary results share interesting findings dealing with organizational culture, family dynamics, and generational transfer.

Session 28: Logan/Harris Room 10:45 am – 11:45 am

Business Education & Panel Discussion Session

Chair: Marcia Kurzynski

When It Comes To Cell Phone Marketing, One Size Does Not Fit All

Jefrey R Woodall

York College of Pennsylvania

Much is written about the need to develop marketing programs that attract and retain Gen X, Gen Y and Millennial cell phone users. However, that strategy belies what we know about those targets and others. Recent research of cellular customers in the Mid-Atlantic region suggest that the focus should be on Baby Boomers – they have more money, they are more likely to be loyal to brands they like, less likely to rely on price as a primary attribute and therefore more likely to build a long-term relationship with the suppliers. This paper presents highlights from the research and suggests better tactics to reach and retain customers likely to be loyal to their provider.

Using the Balanced Scorecard to Enhance Undergraduate Education in a First Year

Irma Hunt

Shippensburg University of Pennsylvania

First year undergraduate business classes include several functional subjects including accounting, finance, marketing, information technology, management, entrepreneurship, etc. without regard to how each area contributes and benefits the organization as a whole. This article both informs foundational business or survey course faculty on the effectiveness of a Balanced Scorecard (BSC) project to connect these functional areas of business as well as offers recommendations to guide the implementation of a BSC project into their course. The article deals with pertinent issues such as: BSC project design and development, in-class execution, and post-project evaluation and reflection. We also discuss how utilizing the BSC project helped the course to align with the mission of our College and help meet the revamped accreditation standards of AACSB.

Becoming a Connected Educator: Building Your Own Personal Learning Network

Mark Choman

Marywood University

Rex Dumdum

Marywood University

This session provides an overview of various strategies and online resources that help faculty members stay current in their respective teaching disciplines. Social media tools as well as additional assets are explored. Participants gain an understanding of what a Personal Learning Network (PLN) is and why it can be beneficial to their teaching and learning. A variety of technologies are identified to help build, modify, and interact with a PLN.

Session 29: Holmes/Foster Room 10:45 am – 11:45 am

Data Science & Technology

Session Chair: Darrell Leslie Steckler

Data Science: Integral to Information and Technology Management Curriculum

Loreen Powell

Bloomsburg University of Pennsylvania

Carolyn LaMacchia

Bloomsburg University of Pennsylvania

Today, data is inexpensive and explosive. Almost every sector of business has access to more data than they did years ago. In fact, businesses have more data than they know how to use. As a result, businesses need and want to capitalize on the value of their data and public data. This upsurge in “Big Data” has business in need of data science professionals. Data Science draws upon many fields including information technology (IT), management, statistics, and social science. In an effort to fill the need for IT professionals within the Data Science field, higher education institutions are beginning to develop Data Science programs. However, many of these programs lack a strong

emphasis on technology and security. This presentation will explain the redevelopment of an Information and Technology Management (ITM) curriculum to place emphasis of Data Science, technology, and security.

Faculty Collaboration in Online Course Development

Denise T Ogden
Shruti Gupta

Pennsylvania State University-Lehigh Valley
Pennsylvania State University-Abington

Online learning continues to grow as universities look for ways to use technology in course delivery. In general administrators have been more excited about online learning options than faculty. Many faculty members have doubts about course content and quality and believe teaching online takes longer than a face to face course. Thus, many have resisted the online format. Specifically, many are afraid of the technology, the time commitment and that he/she would not be as effective in an online environment. While much research on online development is devoted to collaboration between instructional designers and the faculty member in developing online courses, there has not been much research concerning two or more faculty members collaborating in developing online courses. In 2013 two faculty members from different branches of Penn State developed an online Introduction to Marketing class together and each taught the class separately at their perspective campuses. The experience reduced the time to develop and provided another person to share ideas and best practices. This paper will share what was learned to help those wishing to collaborate in the development of an online course.

Teaching Writing in a Business Curriculum

Mark Usry
Michael Martin

Bloomsburg University of Pennsylvania
Bloomsburg University of Pennsylvania

It is argued that students today write more (albeit texts and posts) than any previous generation, it is also argued that the writing is not what is needed in the professional world. These same students often find the task of a professional report or research paper daunting. While the reasons for this difficulty are myriad both in cause and scope, the more important question is what can be done to assist students with a Business College in obtaining the necessary writing skills?

The authors, one from the College of Business and one from an English Department present a 'project management' model to assist students in thinking through the process of writing. The model could be used in multiple classes in the undergraduate business curriculum to reinforce this important skill set. Their understanding is based on 5 years of working cooperatively with FYW classes and other classes in a Business LLC.

Session 30: Sylvan Room

1:15 pm – 2:00 pm

Business Research

Session Chair: Joan M. Blewitt

A Time of Crisis is a Time of Opportunity for Organizations: A Strategic Examination of Managerial Response and Stakeholder Perception

John Charles Blewitt

King's College

This article helps to bridge the gap between the literatures in crisis management and strategic management. The direct link between managerial response and firm performance has received limited attention in crisis management literature, while the literature surrounding stakeholder theory has emphasized the importance of perception as a key determinant of strategic future action. What has gone mainly unexamined is the role of the stakeholder in the dawn of an organizational crisis. According to numerous studies in marketing and psychology, researchers repeatedly find that reality is not reality; rather, perception is reality. Thus, while an organization may make a completely appropriate response to a crisis in terms of policy and communication, if that response is not accepted and evaluated positively by stakeholders, the response is as good as a poor response or even no response at all. In bridging the gap in these conversations in crisis management and stakeholder theory, this article provides a holistic framework for understanding the implications of an organizational response to crisis.

Organizational crisis is something that all organizations deal with at some point in their history. At times, a major crisis can be the fatal blow to an organization. Other times, crises provide opportunities for organizations to display their gumption, communicate appropriately with their stakeholders, and move forward, potentially with an enhanced reputation and promise of future success. The critical link in the process is the ability to act and communicate with stakeholders, have the stakeholders perceive the response as positive, and allow the positive perception to lead to improved or recovered performance.

This article empirically supports a conceptual model of the relationship between an organization's response to a crisis and stakeholders' perceptions of that response. Data from three organizations (N=505) were obtained through a survey of stakeholders in the higher education industry. The results render support to the central hypothesis that stakeholder perception of the response strategy is a critical factor in an organization's legitimacy following a crisis.

Predicting Performance in a Senior Operations Management Course

Tony Johns

Clarion University of Pennsylvania

Many colleges of business use a required level of performance in freshmen and sophomore courses as a screening mechanism to control access to their majors and/or junior and senior level courses. Because many colleges use this approach to control access, it should be of interest to policy makers to know whether or not their screening mechanism is valid through the senior year. This paper uses an Ordered Probit Model to investigate how well performance in freshman and sophomore courses predicts performance in a senior level Operations Management course.

Session 31: Willow Room

1:15 pm – 2:00 pm

Accounting & Finance

Session Chair: Jerry Belloit

Gender Diversity of Corporate Boards and Key Financial Metrics

Sunita Ahlawat

The College of New Jersey

Gender diversity has been a topic of debate for some time. While males have dominated corporate boards for a long time, women are slowly making their way to the top echelons of the corporate world. Proponents of gender diversity suggest that women are able to bring a unique perspective to the board table especially since they are gaining experience at all levels. A survey on global trends in board diversity confirms a steady, albeit incremental, increase in female board membership. In this study, we compare key financial performance metrics of companies with gender diversity on boards with those that have no women on boards. Results show a significant difference between the two groups: companies with gender diversity on boards perform better than those that lack diversity. An important question remains, however: does diversity contribute to success or success invite diversity.

The Financial Implications of a Public-Private Waste Management Strategic Initiative

Frank Duserick

Alfred University

Mark Lewis

Alfred University

Theresa Gunn

Alfred University

Across the United States, there has been an increased demand for municipalities to manage taxpayer's funds and meet the citizens' needs. This case study describes how a county in New York State effectively implemented a public-private interface model to outsource management of the county's landfill to a private waste management corporation as a strategic initiative to control the municipality's increasing tax rate and to enhance the county's competitive environment. This initiative has provided the county with a substantial long-term positive cash flow from landfill operations as opposed to significant annual increases in operating losses.

Session 32: Holmes/Foster Room

1:15 pm – 2:00 pm

Economics, Government and Other Session

Chair: Carolyn LaMacchia

E-Government: Support of Administration and Democracy

Kathleen S. Hartzel

Virginia W. Gerde

Denista Tuneva

Duquesne University

Furman University

Duquesne University

This paper discusses the complementary and unique roles of *e-administrative* and *e-democracy* e-government systems. Both positive aspects of the technology and potential drawbacks are highlighted. Then the case of e-government in Estonia is presented as a model of successful deployment of a national e-governance presence. Finally, the Estonian context is compared to the level of readiness for e-government in the United States.

Small Business Income Reporting post Housing and Economic Recovery Act: A Tool to Improve Tax Compliance and Reduce the Tax Gap

Ahmed Abdelhalim

LaGuardia Community College-CUNY

The 2008 Housing and economic recovery Act provided a provision that require banks and credit card merchants to report payments to the IRS. The provision which took effect in 2012, affected how businesses, including online commerce businesses, report their annual gross receipts. As a growing number of consumers are using credit cards for their purchases. Whether swiped, keyed, tapped (contactless) or dipped (Chip), all credit card purchases are now reported to the IRS if they exceed 200 transaction and \$20,000 in annual proceeds. The Form name is 1099-K, *Merchant Card and Third-party Network Payments*. The provision was meant to “improve voluntary tax compliance by business taxpayers and help the IRS determine whether their tax returns are correct and complete.” This presentation will share practice cases for small businesses that received IRS under-reporting letters as result of the provision.

Session 33: Logan/Harris Room

1:15 pm – 2:15 pm

Technology, Accounting & Finance Session

Chair: Rajendra Bhika

Accounting, Financial and Legal Implications of a Public-Private Sector Technology Strategic Initiative

Frank Duserick

Theresa Gunn

Mark Lewis

Luis Rodriguez

Alfred University

Alfred University

Alfred University

Alfred University

Across the United States, there has been an increased interest in municipalities' developing strategies to attract industry and business. This paper describes the accounting, financial and legal implications in how a county in New York State effectively implemented a public-private interface model to develop a dark-fiber network as a strategic initiative to enhance the county's competitive environment. The main purpose of this project is to create a county-wide fiber infrastructure (at no cost to the county) that not only would improve telecommunications, communication and reliability but also to become a platform to enhance business development.

Can Local Twitter Sentiment Predict Earnings Surprises?

Thomas O. Miller

West Chester University of Pennsylvania

This work-in-progress research is based on the financial information that may be present in Twitter data streams. While this area of research contains many possibilities, the focus of this paper is the potential information in tweets leading up to firms' quarterly earnings announcements. Quarterly earnings announcements can have a

major impact on stock prices especially if the earnings are a “surprise.” Earnings surprises will be the main dependent variable of this study, and are defined as the percentage difference between a firm’s reported earnings and analyst expectations prior to the announcement.

Twitter’s “\$” tag will be used to screen for tweets referencing stock tickers. Additionally Twitter provides a geo-tag that will allow for screening of tweets within a given radius of a firm’s headquarters. This increases the probability of the tweet containing a real information leak. The tweets will then be grouped into three moods based on sentiment analysis. This analysis is conducted by assigning values to key words within the tweets which are then totaled resulting in a designation for each tweet of positive, negative, or neutral. The final step of the analysis will be to test if there is any predictive power in tweets leading up to an earnings announcement.

Sport Industry Performance Analysis Using Sport Index (SI)

Woosoon Kim
Rim Hong
Won Yong Kim

Alvernia University
Shippensburg University of Pennsylvania
Dickinson College

Sport became an integral part of social engagement and mainstream media in the United States. However, there is no consensus on the definition of sport and the sport industry. Although the North American Industrial Classification System (NAICS) doesn’t clarify the sport industry, it reports some sport related segments. The authors dedicated 13-sector analysis in the NAICS and developed Sport Index (SI) to measure the sport industry performance. The SI composed sport-related firms whose stocks are listed in the U.S. stock markets. The daily returns of the equally-weighted index (EWI) were collected and analyzed in three different periods; before the financial crisis (June, 2006 – June, 2008), during the crisis (July, 2008 – April, 2010), and after the crisis (May, 2010 – December, 2012). The overall results showed that S&P and EWI were highly correlated but S&P carried much higher relatively riskiness than EWI. The correlations slightly increased to 0.7121 (during the crisis) from 0.6494 (before crisis) but decreased to 0.6228 (after the crisis). The SI will be a useful tool for future studies in measuring the performance of sport industry in relations to economic and financial market activities.

Session 34: Sylvan Room

2:20 pm – 3:40 pm

Education & Panel Discussion

Session Chair: John Charles Blewitt

What Affects Graduation and Persistence Rates in Higher Education?

Roger Hibbs

Kutztown University of Pennsylvania

A literature review follows that looks at the scope of the problem and the common strategies used to increase graduation and persistence rates. The purpose of this literature review is to gain insight into the problem and then to look at one aspect of the problem – students not having the necessary prerequisites to continue in a business major – and a possible “solution” to the problem: granting waivers to get students back on track.

Managing student success: do waivers help students get back on-track at college and increase graduation rates? Because academic problems (such as prerequisites and grades), transfer issues, changing majors and personal reasons cause students to fall behind, do waivers (exceptions) provide a viable solution to students who may not graduate or cannot graduate on-time? This research looks at a medium-sized state university’s attempt to formalize the waiver process and the impact of the process on retention. This was done by instituting a required meeting with the department chair, an agreement with the student on how to proceed, and then analyzing the paper trail that followed the student until graduation over a four year period.

Integrating Service Learning into a "Business Communications and Mentoring "Course

Joan M. Blewitt

King's College

The use of service learning courses and projects has become an increasingly popular method of enhancing student learning and in some cases, creating a greater global awareness among students. While acknowledging that service learning can be a most effective teaching tool, it is often difficult to find a place to integrate it into an already crowded business curriculum. This workshop will illustrate how service learning was embedded into a foundations course in the business school and hopefully serve as a spring board for other faculty with an interest in building this component into the curriculum.

This presentation/workshop will describe how two service learning projects were integrated into the course, "Business Communications and Mentoring." The projects were part of two sections of classes at King's College during the Fall 2015 and Spring 2015 semesters. The projects focused on raising money and school supplies for impoverished areas of Kenya and Uganda. The service learning projects served as the culminating activity in which students used their oral and written communication skills to research the needs of the schools that were targeted, determine logistics for delivery, investigate the ethical climate of the region, make a proposal, develop business style emails, conduct a fund raising campaign and finally write reflections on the experience. Writing samples, a video, "campaign materials," and a few student reflections will be shown and discussed. Issues of commitment and involvement will also be topics for discussion. It is hoped that the presentation of the service learning projects that were conducted will lead to lively discussion and potentially, further integration of service learning into business curriculums.

A Knowledge Map of IT Deflationary Effects

James Otto

Towson University

This paper explores and documents, in a knowledge network, the deflationary impacts of information technology (IT) on our economy. This is a critical issue since national economies across the globe are facing strong deflationary pressures. This has resulted in unprecedented central bank actions to fight these pressures. These actions include quantitative easing, zero percent interest rates, and in some cases, even negative interest rates. Some examples of how IT can foster deflation include reducing producer costs through improvements in operational efficiencies, reducing consumer prices by improving price transparency, and increasing buyer options through reduced search transaction costs. By capturing these types of deflationary impacts in a formal knowledge map framework, economic policy makers may be better able to understand, and respond to, the many challenges presented by IT deflationary pressures.

The Contribution of US Foreign Direct Investments to Economic Growth in Sub-Saharan Africa: Evidence from Panel Data

Augustin Ntembe

Senando Sengupta

Bowie State University

Bowie State University

In this paper we use panel data for the period ranging from 1996 to 2013 to investigate the contribution of US foreign direct investment to economic growth in fourteen Sub-Saharan African Countries. We apply a number of empirical models to estimate two different equations; the first equation considered the entire stock of capital including US foreign direct investments while the second equation excluded US direct investment in the sub region from capital stock variable. The results of estimations revealed that domestic capital significantly affect economic growth in these countries but found no evidence that US FDI have any direct effect on economic growth in the host countries. The results also found significant effect of political stability and openness on the growth of Sub Saharan African countries. The implication of these findings is that the region can promote economic growth by mobilizing more domestic resources, ensuring that there is political stability and opening their economies to external competition.

Session 35: Willow Room

2:20 pm – 3:20 pm

Accounting & Finance

Session Chair: Tony Johns

A Survey of Undergraduate Financial Accounting and Reporting Curricular Methodologies at Colleges and Universities in Pennsylvania

Michael J. Gallagher

John D. Grigsby

DeSales University

Philadelphia University

The purpose of this paper is to examine different curricular methodologies used at the undergraduate level to teach Financial Accounting and Reporting. A base survey was sent to approximately fifty colleges and universities in Pennsylvania having undergraduate accounting programs. The questions focused on which courses were used by the institutions to cover various topics included on the Financial Accounting and Reporting section of the Uniform Certified Public Accountant examination. We found that nearly half of the respondents covered the Financial Accounting and Reporting topics in a sequence of Intermediate Accounting I and II supplemented by some elective courses, close to a third of the respondents used a three course sequence of either Intermediate Accounting I, II and III or Intermediate Accounting I and II and Advanced Accounting and small number of institutions used a four course sequence.

Financial Literacy Pedagogy in the First Year Seminar for Business: A Tool for Student Engagement, Empowerment, and Life-long Learning

Andrea Bianca Francis

Rajendra Bhika

LaGuardia Community College-CUNY

LaGuardia Community College-CUNY

The 2014 National Council for Economic Education Survey of the States¹ found that only 17 states in the country mandate financial literacy education, and only six states require testing of financial management skills before students can graduate from high school. Further, with student loan debt above \$1 trillion², it is apparent that college students have to rely on loans to further their education. Thus, many entering college students not only face significant financial need, they also may not be equipped with the tools to manage the resources which they do have. At LaGuardia Community College, located in New York City, the situation is no better -- the 2014 Institutional Profile indicated that 61.8% of students living with parents have a family income less than \$25,000, while 81.5% of students living away from parents have a family income less than \$25,000. Additionally, New York State does not require financial literacy education in high schools thereby reducing students' ability to tackle complex financial issues that could affect them for years to come.

The First Year Seminar for Business at LaGuardia (FYS) is a mandatory, credit-bearing, discipline-specific course, and the presenters, who were also FYS course designers, have for a long time believed personal financial literacy to be a crucial component of students' education, with statistics supporting that belief. The FYS course was thus leveraged as a unique opportunity to engage students in the exploration of financial literacy concepts and applications, to facilitate students' financial wellness and empowerment, not just in the course, but life-long. Presenters will share the rationale for personal financial literacy lesson and activity design, experiences with classroom implementation, and the ways in which the lessons and activities can be modified for diverse settings. Presenters will also reflect on how their pedagogy may help to inform and impact the practice of faculty and staff across college campuses.

Reframing Efforts to Align Undergraduate General Education and Business Core Programs

Mark Usry

Stephen Markell

Bloomsburg University of Pennsylvania

Bloomsburg University of Pennsylvania

The philosophy and content of both undergraduate business programs and undergraduate general education programs have developed since their inception early in the last century. This evolution is accompanied by several ongoing disagreements among business practitioners, business academics, and non-business academics about the purpose, design, and outcome of general education course requirements in undergraduate business programs.

After presenting their overview of key issues, the authors propose a way business programs can improve business-general education curriculum integration. The authors' proposed undergraduate business programs 1) adopt student skill development as the unifying central purpose of general education and business core courses, 2) identify key student skills to be developed, 3) align general education requirements with student acquisition of key skill fundamentals, and 4) advance student development of key skills in business core curriculum courses. This proposal addresses several aspects of ongoing debates, reflects recent scholarship on skills emphasized by business academics and practitioners, and fits with current practices in curriculum mapping, assessment of student learning and program review. Examples are provided.

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