

**National Association of Business, Economics and Technology**

# 43rd Annual Meeting

October 22 and 23, 2020

# Virtual Conference



# Official Conference Program

# Thursday, October 22

## **Session 1: 8:00 am - 8:30 am**

### **Chairs:**

*Norman Sigmond*

Kutztown University of Pennsylvania

*Adnan Chawdhry*

California University of Pennsylvania

### **Welcome**

*Loreen Powell*

Bloomsburg University of Pennsylvania

President and Conference Director, NABET

### **NABET Conference Proceedings and JBET Information**

*Norman Sigmond*

Kutztown University of Pennsylvania

Chairman, NABET Board and Co-Editor of Conference Proceedings and JBET

*Jerry D. Belloit*

Clarion University of Pennsylvania (Retired)

Vice-Chairman, NABET Board and Co-Editor of Conference Proceedings and JBET

## **Session 2: 8:30 am - 9:30 am**

### **Economics**

#### **Chair:**

*John D. Grigsby*

Thomas Jefferson University

### **The Long Run Impact of Pennsylvania's Fracking Boom on Local Residents' Income**

*David Latzko*

Pennsylvania State University-York

This paper presents a case study investigation on the effects of the Pennsylvania fracking boom on the incomes of local residents. Regions of the state that experienced high levels of drilling activity have an annual income per taxpayer 10 to 20 percent higher than a comparable synthetic control without fracking activity. In the long run the component of residents' income most impacted by fracking is royalties received by the landowners of

drilling sites. Fracking has had a far more modest, fleeting effect on the economies of rural areas of Pennsylvania with small or moderate numbers of wells drilled.

### **An Empirical Assessment of How Covid-19 Lockdown Measures Impacted the Sales of Electricity to the Commercial Sector**

*Penina Orenstein*

Seton Hall University

*Thomas Browne*

Seton Hall University

Beginning in late March, the lockdown measures imposed by state governments had dramatic and far-reaching economic effects. As activities considered to be non-essential, both private and public, were ceased, the Commercial sector was impacted as businesses and governments curtailed or ceased normal operations. This analysis examines the energy consumption in the form of the sales of electricity to the Commercial sector in light of several forecasting methods to assess the impact of the lockdown.

#### **Session 3: 8:30 am - 9:30 am**

##### **Pedagogy**

##### **Chair:**

*Cori Myers*

Lock Haven University

### **Compelled Online Due to Covid-19. Perceptions of First-time Online Students**

*Brian Trout*

Millersville University of Pennsylvania

In Spring 2020, colleges and universities across the globe transitioned to online learning in response to the coronavirus pandemic. Students who had enrolled in face-to-face courses were moved online, many for the first time. How this forced exposure to online learning will impact students' attitudes toward distance education is a trending topic of discussion. Some contend the conversion will accelerate adoption of online education while others believe it could hinder acceptance. While distance learning literature has examined factors that influence students' decisions to enroll in online courses and perceptions of their experiences, no studies have examined these topics in such extraordinary circumstances. The students included in this study had never taken online courses before being compelled to do so during the coronavirus pandemic. Their feedback is invaluable as universities plan their online offerings in a period of tightening budgets and retention concerns.

## **Evaluation of a Synchronous Roleplaying Module for Deeper Learning on a Video Conferencing Platform in Higher Education**

*Audrey Pereira*

Fitchburg State University

Online teaching faces the challenge of using roleplaying as a tool to promote cognitive rehearsal (CR) and skills acquisition in management. COVID-19 has forced many face-to-face (F2F) higher education courses to go online, adding to the challenge. However, in the face of COVID-19, many educators have quickly adopted Zoom and similar videoconferencing platforms (VP) to carry on synchronous education. Roleplaying over a VP could promote CR and skills acquisition in an online learning setting. Research shows that studies on activities that promote deeper learning principles (DLPs) have historically been less likely to be done in an online setting. We propose to use and evaluate a synchronous, roleplaying module administered over a VP to a class of undergraduates studying the social and political environment of business as an aid to improving understanding the diverse social and political perspectives of various stakeholders in business.

## **Transition to Online Learning: Business Student Perspectives During the Coronavirus Pandemic**

*April Bailey*

University of South Florida

This paper reports the experiences of business students at a public four-year institution through the transition to online instruction during the Coronavirus pandemic. Specifically, this paper explores results of transitioning a face-to-face classroom to an online learning modality to finish the spring 2020 semester. Results from this study are important not only to the College of Business's but also to the other Colleges as interest in university communication, and instructional delivery has universally changed in order to better serve students' needs. Students reported 75.8% agreed or somewhat agreed that the University had communicated well to them about changes to their education due to the coronavirus. Analysis shows that students who express stronger preference for in-person instruction are more likely to agree that they are stressed out. The correlation between confidence in online learning and the stress of taking online courses is statistically significant. Additionally, male students expressed more confidence in studying online than female students. Senior-level students reported being less stressed out and have more confidence in online learning.

**Session 4: 8:30 am - 9:30 am**  
**Blockchain/Digital Currency**

**Chair:**

*Linda Hall*

State University of New York-Fredonia

**Analysis of Efficiency in Partial Data Verification: Blockchain Hash Functions & Merkle Trees**

*Loreen Powell*

Bloomsburg University of Pennsylvania

*Daniel Powell*

North Pocono School District

The COVID-19 pandemic has propelled many organizations into telework/e-work. As the electronic delivery of information and work continues to alter our existing financial, legal, health, and educational worlds, the need for secure online data verification increases. Blockchain's hash functions for data verification makes it very desirable for organizations to use to secure and verify online data. However, the complexity, newness, and lack of experienced blockchain professionals often impedes it's use. As a result, many researchers and organizations seek innovative ways to reduce data verification without reducing the security. This paper focuses on partial online data verification via blockchain Merkle trees. An in-depth analysis of Merkle trees and a novel approach for using Merkle trees for partial blockchain online data verification is presented.

**The Mobile Open Blockchain Initiative: Is it Really Green IT**

*Loreen Powell*

Bloomsburg University of Pennsylvania

*Michalina Hendon*

University of the Cumberland

Blockchain innovations and initiatives are becoming vast and wide. One of the newest initiatives is the Mobile Open Blockchain Initiative (MOBI). MOBI's goal is to promote technological advancement in the motor vehicle and transportation production industry while still protecting the environment. The creation of various smart technologies has enabled the organization to continually realize this goal. However, many smart technologies and blockchain data warehouses have led to concerns about environmental conservation. Research is limited on the sustainability impact on utilizing blockchain across multiple intelligent transportation stakeholders and computationally expense and effect on the environment from using such technologies. This research utilizes the fuzzy,

DEMATEL and ISM set theories to explain how blockchain-based intelligent transportation is computationally expensive for our environment.

### **Using UTAUT for Blockchain Assessment**

*Andrew Mangle*

Bowie State University

With over 1000 public and private Blockchains (coinmarketcap.com, 2020) an acceptance model can facilitate an objective and comparative assessment of existing and future solutions. The paper outlines an assessment framework based on Unified Theory of Acceptance and Use of Technology (UTAUT) (Venkatesh et al. (2003)) using distinguishing characteristics of blockchain implementations: trust, utility, and support. Trust is one of the promises of Blockchain (Economist, 2015) and a paramount construct of a decentralized autonomous software architecture. Utility are the functional attributes of the software architecture, while support are the nonfunctional attributes. Utility includes scalability and security that align with the UTAUT constructs performance expectancy and effort expectancy. Support includes governance and ecosystem that align with the UTAUT constructs facilitating conditions and social influence. The distinguishing characteristics trust, utility, and support in the context of UTAUT are beneficial for comparing and evaluating the myriad of blockchain implementations. The research encourages the examination of existing and future solutions using the UTAUT-focused attributes. The research has broader implications for blockchain solutions by providing contextual constructs necessary for use and adoption. With over 1000 public and private Blockchains (coinmarketcap.com, 2020) an acceptance model can facilitate an objective and comparative assessment of existing and future solutions. The paper outlines an assessment framework based on Unified Theory of Acceptance and Use of Technology (UTAUT) (Venkatesh et al. (2003)) using distinguishing characteristics of blockchain implementations: trust, utility, and support. Trust is one of the promises of Blockchain (Economist, 2015) and a paramount construct of a decentralized autonomous software architecture. Utility are the functional attributes of the software architecture, while support are the nonfunctional attributes. Utility includes scalability and security that align with the UTAUT constructs performance expectancy and effort expectancy. Support includes governance and ecosystem that align with the UTAUT constructs facilitating conditions and social influence. The distinguishing characteristics trust, utility, and support in the context of UTAUT are beneficial for comparing and evaluating the myriad of blockchain implementations. The research encourages the examination of existing and future solutions using the UTAUT-focused attributes. The research has broader implications for blockchain solutions by providing contextual constructs necessary for use and adoption.

### **Session 5: 8:30 am - 9:30 am**

#### **Marketing and Sales**

##### **Chair:**

*David Jordan*

Slippery Rock University of Pennsylvania

## **Assessing the Impact of eWOM on ECommerce at Amazon.com**

*Laura Gurney*

Husson University

*Indira Guzman*

Trident at AIU

Using Information Diagnosticity constructs to augment the e-commerce technology acceptance model (eTAM), the research model in this study extends the predictive accuracy of online purchase behavior by accounting for influences derived from electronic word-of-mouth (eWOM). Additional insights into buyer decision making through online sales vendors, such as Amazon.com, were assessed. The data analysis conducted using SmartPLS of 218 online shoppers indicates that the new eTAM assesses trusting tendencies influences on purchase behavior. This research indicates a shift in technology acceptance behavior antecedents from usefulness to trust. In an age where online personal information and financial data breaches are in the news often, trust in the ecommerce process is a significant aspect of online commerce adoption and purchase intentions. The extension of eTAM via information diagnosticity strengthens predictive aspects of the model in the ecommerce environment.

## **Exploring the Relationship between Brand Humanization Personality and Authenticity During the COVID-19 Pandemic**

*Kuan-Pin Chiang*

Central Connecticut State University

The Covid-19 pandemic is unlike any other crisis that the world has experienced before. This uncertainty has forced businesses to maintain and build relationships with consumers who have changed their priorities and preferences in life. Consumers feel fear and anxiety. Previous research suggests that the feelings of fear and anxiety can trigger a desire of affiliation, increasing consumers' emotional attachment to a brand when the brand share the same emotional experiences. To effectively build and maintain relationships with customers during this unprecedented time, taking on a human-centric approach by humanizing brands could help in gaining consumer trust and further strengthen brand authenticity. Therefore, the objective of this study is to explore whether an increase of brand-consumer interaction on social networking sites (SNSs) during the pandemic could influence consumers' perception on brand humanization and its effects on the relationship between brand humanization, personality and authenticity for empirical testing.

## **Student Reactions to the Use of Technology in Online Experiential Market Research Courses**

*David DiRusso*

Millersville University of Pennsylvania

The purpose of this paper is to offer student reactions to performing personal interviews, focus groups and surveys using technology and non-contact methods in an undergraduate Marketing Research course. Feedback from 8 student groups (40 students) total was solicited in the Fall 2019 and Spring 2020 semesters. Students were offered multiple options to implement these forms of research and commented on the efficacy of each. Implications for general online teaching of marketing research and teaching the course during COVID restrictions are offered.

**Session 6: 9:45 am - 10:45 am**

**Triple Bottom Line**

**Chair:**

*Lisa Walters*

State University of New York-Fredonia

**Organizational Awareness and Implementation of Sustainability Activities in Businesses: Moving Toward the Circular Economy**

*Maung Min*

Pennsylvania State University - Lehigh Valley

*Denise Ogden*

Pennsylvania State University - Lehigh Valley

*Jeffrey Stone*

Pennsylvania State University - Lehigh Valley

In the past decade, sustainability programs have played a larger role in strategic planning. More recently the ideas around the “circular economy” have gained momentum. The circular economy recognizes the limits to linear consumption and replaces the outdated model with a shift to renewable actions. While many business professionals use the terms associated with the circular economy, their company actions are often limited to waste and recycling. This paper explores sustainability and circular economy awareness and activities used by businesses. A survey was developed to determine awareness of sustainability and circular economy concepts and whether activities around the circular economy are limited to waste and recycling.

**Business Embracement or Not of the United Nations Sustainable Development Goals: An Industry Study**

*Maung Min*

Pennsylvania State University - Lehigh Valley

In 2015, the United Nations (UN) developed 17 Sustainable Development Goals (SDGs) to achieve a better and more sustainable future for all. The goals were adopted by all 193



UN members and provided a shared blueprint for present and future peace and prosperity for people and the planet (i.e., triple bottom line), to be achieved by 2030. However, have companies incorporated the SDGs into their sustainability activities and goals? This study analyzes the health care industry.

To examine the extent of adoption of specific SDGs we obtained a dataset from the Governance & Accountability Institute, Inc, a private sector sustainability consulting organization. Mapping was performed by analyzing the sustainability and Corporate Social Responsibility (CSR) reports of 61 health care companies. Our study finds that adoption of these goals by the industry players vary and not necessarily dependent on their size. There is also not a relationship between company CSR performance with adoption of the goals. We intent to further analyze the motivation for companies to embrace the SDGs.

### **Combating Covid19 Information Technology Stress: A Framework of Mindfulness & Emotional Intelligence Strategies**

*Michalina Hendon*

University of the Cumberland

*Margaret O'Connor*

Bloomsburg University of Pennsylvania

In today's COVID-19 business environment, many employees have been forced into a telework environment. However, teleworkers are expected to be information technology (IT) literate. This may not be the case for many new COVID-19 teleworkers. This paper argues that today's teleworkers may be experiencing emotional work exhaustion/stress as a result of the added IT issues and expectations beyond their typical job duties. A framework regarding mindfulness and emotional intelligence (EI) strategies is provided as a possible solution for organizations to aid in COVID-19 employee IT stress.

### **Session 7: 9:45 am - 10:45 am**

#### **Accounting/Financial Literacy**

##### **Chair:**

*Cori Myers*

Lock Haven University

### **From the Sacred to the Profane: Religious Organizations in the Tax Court**

*Michael Coyne*

Fairfield University

*Ahmed Ebrahim*

Fairfield University

The main goal of this paper is to analyze and classify taxation issues litigated in the court system that involve tax-exempt religious organizations. The paper highlights the main arguments presented by religious organizations and government/taxation authorities and the general tendency of court rulings. The paper will not focus on pure non-tax constitutional issues such as separation of church and state and the establishment clause under the first amendment. Rather, the paper will focus on court disputes related to different types of taxes.

The tax issues highlighted in this paper include (but are not limited to) the following:

- The tax exemption of the religious organization when the IRS denies its initial application or revokes a previously granted one.
- Imposing income tax on a tax-exempt religious organization when part of its income is deemed unrelated to its mission and taxable under the Unrelated Business Taxable Income (UBTI) rules.
- The courts' rulings on self-employment tax exemption granted to "ministers" and religious workers.
- The courts' rulings on payroll withholdings when taxpayers (employees or employers) refuse to withhold Social Security and Medicare from salary payment based on religious beliefs and first amendment rights.
- The courts' rulings on taxpayers' refusal to pay part or all their income taxes based on religious beliefs and first amendment rights such as their refusal to fight in or fund a war.
- Imposing a local sales tax on religious organization's publications of "sales" deemed unrelated to its mission.

### **FINFO's the App, But Where's the Map? Financial Literacy & Locational Analytics**

*Thomas Mueller*

California University of Pennsylvania

*Alex Dalton*

California University of Pennsylvania

*Edmund Matecki*

California University of Pennsylvania

*James Ola*

California University of Pennsylvania

FINFO is the name of a financial literacy mobile phone app developed for and by students, under the direction of faculty at California University of Pennsylvania. As winner of the \$5K second-place prize at the 2020 PASSHE State System Startup Challenge, the developers of this App are creating short-video based tutorials on personal finance.

Operating as a non-profit, the FINFO development team wants to maximize the utility of their limited resources by conducting a beta test of the app in a local region. In this pilot study, we will assist the FINFO development team by using locational analytics to ascertain which geographic school district could most benefit from no cost, mobile phone based financial training. By exploring relations between publicly available demographic data such as homeownership, household income, community financial institutions, education levels, mobile phone adoption, etc. we seek to identify correlations that can improve the design and creation of effective content for the FINFO App.

**Session 8: 9:45 am - 10:45 am**

**Innovation, Technology, and Strategy**

**Chair:**

*Linda Hall*

State University of New York-Fredonia

**State of Augmented Reality and Virtual Reality**

*Gerald Wright*

Husson University

Many businesses are leveraging augmented reality (AR) and virtual reality (VR) to open new channels of customer service. In augmented reality, users interact with computer-generated artifacts integrated into their real-world view. This is often accomplished through commonly use technology such as smartphones and tablet computers. A more immersive experience is virtual reality. Where the user is placed within a three-dimensional alternative environment; however, this immersive experience comes at the cost of more expensive technology, usually in the form of sensors and a helmet or visor.

Through this exploratory study, we will examine the current state of augmented reality and virtual reality. First, we will discuss the present and near-future capabilities of AR/VR. From there, we will briefly explore the market hype surrounding the technologies. Then, we will study how widespread is the use of AR/VR within various business sectors. The final result will be a set of action items for businesses that wish to implement AR/VR.

**How Cultural Heritage Institutions (Chi) Around the World Have Evolved During the Covid-19 Pandemic**

*Gerard Martorell*

Lock Haven University of Pennsylvania

*Mathilde Betoret*

Centre de Cultural Contemporània de Barcelona

The COVID 19 pandemic has created a great challenge to many kinds of organizations in general and also to organizations which business model is based on exploiting some

kind of Cultural Heritage. In many places around the world those organizations were mandated to lockout. During social isolation, technology might have been the tool to maintain their activity alive. The aim of this article is to highlight how this evolution was carried out at different Cultural Heritage Organizations around the world in Spring-Summer 2020. The methodology has been exploratory, using in-depth interviews at a number of institutions on three continents. The structure of the comparison is based on presenting each one of them; identifying the pre-pandemic degree of used technology by each institution; explaining the changes introduced during the pandemic, and what are the future evolution they are aiming at.

### **Modeling Short Time Period Car Redistribution Policy in Car Sharing Industry**

*Wei Chen*

York College of Pennsylvania

Economic, environmental and social impacts have increased popularity of car sharing program. More firms consider entering this market to satisfy rising demands from public. In general, a car sharing company faces two very practical problems: 1). Station Size/Capacity; 2). Strategies for imbalance of vehicles distribution for each station. Although literature presents that such questions have been studied in the past, almost all of them use optimization models to address these questions; and the problem of those optimization models is these optimization models are specifically question-oriented, therefore it is difficult to be implemented in practice and cannot be easily generalized in common situations. In this study, we develop a novel model to address these questions. Our models require few inputs and offer quick analytic results. An application of the models on Zipcar illustrates how our models work and shows that our models perform well, achieving expectations.

### **Session 9: 9:45 am - 10:45 am**

#### **Higher Education**

##### **Chair:**

*John D. Grigsby*

Thomas Jefferson University

### **A Longitudinal Study of GenZ-Their “Fifth Truth” about their Workplace Values and Implications for Higher Education Career Ready Preparation**

*Celia Lofink*

University of Hartford

There are various terms used to describe the latest generation of Millennials – most popular being GenZ. In a recent report of the Chronicle of Higher Education (2019), Jeffrey Selingo wrote about the “*New Generation of Students; How colleges can recruit teach and serve GenZ*”. He found several distinct traits present specific to the GenZ that this researcher used as the basis of this current research. For example, Millennials are said to be attached to technology in comparison to all previous generations. They value

their parents' opinions and their core values are said to be more family and community oriented – with a sense of civic duty and intention to bring change to the world. This researcher will add further study of the literature to include research done on this GenZ millennial's perception of their transition from college to career. Focus will be given specifically to what they view as their workplace values and the implications of career preparation programs during their time in higher education.

The researcher seeking these funds has been collecting data for the past six years on the concept named by the researcher as the millennial's "*fifth truth*". Beginning in the Fall of 2014 this researcher began collecting data from up to 100 students each semester using an assignment that was stated to the students as follows:

*Watch a short video about millennials at work. (link was provided to students). The panelist in the video highlights FOUR truths about millennials. It's a new generation (say goodbye to the old Millennials Gen Xers and Ys and hello to GenZ)! You are a member of the GenZ - Post what you believe is the FIFTH truth about YOU as a Gen Zer - what do you want to tell the world is the most important truth about you at work?*

The study analyzed the data collected based on the following two research questions:

Does the analyzed data confirm or reject current thinking regarding GenZ and their perceived workplace value? And,

Are there implications about innovations in teaching for ultimate career preparedness based on the conclusions regarding GenZ perceived workplace value?

### **Student Loan Debt Meets Gen Z**

*Diane Galbraith*

Slippery Rock University of Pennsylvania

The exorbitant amount of student loan debt in America has been widely documented. Universities are burdened with rising costs and lowered student populations. In addition, each generation brings their own unique and new set of attributes to the university scene as well as the workplace. Generation Z is a generation marked by more fiscal stewardship, so student loan debt presents an interesting quandary. This paper will examine first generation students vs. their counterparts through the lens of this more recent Generation Z to determine debt levels, success rates, measured by major, graduation rates, GPA and debt levels.

### **The Impact of Freshman Experience Courses on Higher Education Business Students' Decision to Return for a Second Semester: A Research Study Proposal**

*Luanne Amato*

Holy Family University

First year experience courses were created and implemented in higher education to help smooth the transition for incoming Freshman from all walks of life. These courses were designed to encourage persistence, promote high academic performance, and foster socialization, ultimately leading to successful degree completion (What Works Clearinghouse, 2016.). In the United States, business recruiters seek higher education graduates who are diverse and possess the necessary skills to foster economic sustainability in the global marketplace (Erickson, Stone, & Weber, 2010). Research statistics report that in the United States 30% of freshman students enrolled in higher education will drop out before sophomore year (Bustamante, 2019). This proposed research study, using interviews and surveys of recent higher education freshman who completed a Freshman Experience course, examines insights into how the course influenced students, from a diverse population with a declared business major, decision to return to the college or university the following semester.

#### **Session 10: 11:00 am - Noon**

##### **Economics**

###### **Chair:**

*Joshua Chicarelli*

California University of Pennsylvania

##### **A FiveRinged Market: A Regression Analysis of the 2002 Salt Lake City Olympics' Impact on Home Values using Data Analytics**

*Bradley Congelio*

Kutztown University of Pennsylvania

There exists an abundance of scholarly research on the impact of the modern Olympic Games on host cities. However, incredibly little amounts of this research has been conducted on the relationship between Olympic host cities and home values. The research that does exist uses limited data to reach conclusions.[1] This paper seeks to further fill this gap in sport business studies by using big data analytics and the R programming language to produce regression analyses models of the 2002 Salt Lake City Olympic Winter Games' impact on home values in the greater Salt Lake City area. Specifically, by utilizing access to the Zillow Application Programming Interface (API), the paper is able to examine over 9.1 million points of data pertaining to home values between the years of 1996 and 2020. By subsetting the data using tools such as tidyverse and dplyr, this paper is able to provide a micro-focus on the greater Salt Lake City area to determine if the hosting of the 2002 Olympics Games, or the construction of three new venues for the Games, had an impact on home values.

##### **The Cruise Industry Today: Norovirus Reality or Nonsense**

*Denis Rudd*

Robert Morris University

In the setting of close quarters like a cruise ship a stomach bug can become a mini-disaster. Media reporting often shows the ship being cleaned after the ship makes port. Although necessary, medically speaking this is in reality a show. A show to make people think that the ship is now “safe”. It is a well performed deception. The significant transmission vector for this disease is not the ship. The true origin is usually avoided by both the media, general public and the cruise lines. The cruise line avoids the truth, probably deliberately. In the media’s case it is more likely poor understanding of an unfamiliar disease. The ship is not the problem, the crew is.

## **What Is A House? The Pertinacious Question About Housing and Economic Development**

*Samuel Enajero*

University of Findlay

The debate on the hypothesis that massive housing construction is the starting point of economic development has been ongoing since the end of World War II. Proponents of this hypothesis believe that housing serves as an impetus for economic development, and there is enormous practical evidence to support this view. Opponents, however, state that housing is not a cause but a consequence of development. This latter group, in line with mainstream economics, categorizes housing to be a private consumer good, such as automobiles, clothing, food and furniture. The purpose of this study is to clarify the debate and show that massive housing construction per se is not a panacea for economic development. However, the private and public goods, complementary to housing, which eliminate social costs and produce a conducive environment for capital accumulation and productivity, are the stimuli for sustainable economic development and growth. Thus, the debate should be about the definition of a house—is a house an economics consumer good or a political good?

### **Session 11: 11:00 am - Noon**

#### **Finance**

##### **Chair:**

*Cori Myers*

Lock Haven University

## **The Determinants and Evolution of Ownership Structure: Evidence from Spinoffs**

*Thuy Bui*

Slippery Rock University of Pennsylvania

This paper examines the determinants of firms’ ownership structure from a sample of corporate spinoffs. Spinoff transactions offer an interesting empirical design to study ownership structure because after the pro-rata distribution of shares from the new publicly traded unit firm to existing parent shareholders, both parent and unit firms have the exactly same ownership structure. By tracking the ownership structures of these two sets

of firms that start at the same point on ownership structure at the time of spinoffs, I find that firms change their ownership structure to fit their firm characteristics over time. Spinoff firms are newly public firms so their ownership is more concentrated, while mature parent firms are more diverse and institutional-oriented. Results in this paper provide evidence on the determinants of firms' ownership structures and their evolution over time.

### **Analyst Recommendations: Evidence on Hedge Fund Activism and Managerial Ability**

*Xiaohui Yang*

Fairleigh Dickinson University

*Yan Yan*

Fairleigh Dickinson University

This study investigates analysts' attitudes toward the conflicts between hedge fund activists and target firm management by examining the impact of managerial ability on analyst recommendations around hedge fund activism. We find that analysts are more likely to reiterate recommendations and less likely to downgrade recommendations for target firms with high managerial skills following the arrival of hedge fund activists. This may be because analysts could recognize advantages associated with target firm management's superior ability that enables them to avoid costly fights with hedge fund activists. We also show that stronger managerial ability is associated with the higher analyst forecast accuracy during hedge fund intervention. Collectively, our evidence supports the positive impact of managerial ability on analysts' opinions over the course of hedge fund activist campaign and sheds light on the information gathering and processing ability of financial analysts.

### **Does Firm Age Affect Cash Policies?**

*Rajeeb Poudel*

Western Oregon University

*Ravi Jain*

University of Massachusetts-Lowell

*Luo Haowen*

Purdue University-Fort Wayne

This study investigates the linkages between firm age and cash holdings. We document that younger firms keep more cash and that they have higher propensity to save cash from their cash flows in comparison to older firms. These linkages are robust to controlling for firm size, and other control variables known to affect cash policy. Our finding is



consistent with the idea that younger firms face more financing frictions than older firms and hence have stronger need to save cash.

### **Session 12: 11:00 am - Noon**

#### **Leadership and Behaviors**

##### **Chair:**

*Norman Sigmond*

Kutztown University of Pennsylvania

#### **Anticipating Potential Misbehavior By Startup Founders**

*Maheshkumar Joshi*

George Mason University

*Sujay Swain*

Montgomery Blair High School

Our primary argument is that the recent rise in unrealistic valuations of technology based startups with a high infusion of funding from the venture capital firms (Zörgiebel, 2016) may have created conditions that gives rise to misbehaving startups. Ritholtz (2020) reports in an opinion piece appearing in Bloomberg Publication, that Grubhub bought up domain names of restaurants (of its partners) without their permission or knowledge so that if these restaurants wanted to start their own delivery business they would be blocked by Grubhub. Same report suggests Yelp is engaging in an extortion of its clients by manipulating the reviews. DoorDash, another food delivery firm was found to retain the tips that were given to the delivery person by the customers.

Although such prevalence of the misbehavior is at the organizational level, our focus in the current research paper is the founder of the firm. Popular media has created a myth that in the early startup phase the firm is identified by its founder, such as Mark Zuckerberg and Facebook, Elon Musk and Tesla, Travis Kalanick and Uber. Lowrey (2019) in the Atlantic magazine, states: “In tech, it is taken as a given that genius companies start with genius founder... Such founders tend to come with a singularity of vision, a disregard for entrenched business practices, and boundless creativity. They are disruptors, their businesses earthquakes that change how things are done... Such disruption, obsession, and creativity often translate into real, outsize returns for investors, studies have found.” However, she also suggests that “countervailing research shows that founders tend to make terrible managers, leading to worse business performance.” An extreme example of such behavior resulted in Elizabeth Holmes being indicted with respect to defrauding the investors of Theranos, a firm that she founded when she was 19 years old (the trial is delayed due to the COVID pandemic). Prior to these charges, according to Ableson (2018), in a New York Times article, reported that federal regulators have in the past charged Ms. Holmes, too. For instance, “Last March, the S.E.C. charged Ms. Holmes with widespread fraud, accusing her of exaggerating — even lying — about her technology while raising \$700 million from investors. In announcing the charges, the S.E.C. said that Theranos and Ms. Holmes had agreed to a settlement, with Ms. Holmes

agreeing to pay a \$500,000 penalty. She and the company did not admit nor deny the allegations.”

Existing literature in the management field has tried to explain such behavior using a variety of lenses. Mishina et al (2010) suggest that such behavior may arise due to one of three aspects: a) loss aversion, b) house money effect, and c) executive hubris. We build on these concepts and argue that investors themselves may have a high levels of expectations with respect to returns on their investment and therefore are driven by loss aversion. Their loss aversion leads them to not tie down or restrict the genius founders who are supposed to be disruptive in creating innovative firms and thus resulting in poor governance practices by the investors. Whereas the founders themselves may be so enamored by the pouring of VC money for their ideas that they get into the spell of playing with “house money” (a term used in gambling, where a situation that requires little or no financial risk incurred by the founder). And we also suggest that executive hubris may be related to narcissistic tendencies.

On the other hand, while highlighting negative aspects of Narcissism in general, Grijalva and Harms (2014) suggest that narcissism does have some potential benefit when it comes to entrepreneurship, because narcissism might be the generator of motivation and the requisite will power necessary to support the entrepreneurial activity. Narcissism may be seen as a personality trait includes behavior focused on “excessive self-admiration, arrogance, perceptions of entitlement, and hostility toward external criticism” (Navis and Ozbek, 2016:110). In summary, narcissistic individuals, when operating as entrepreneurs or founders may express risk taking and motivation to create an enterprise and these may be considered as positive aspects of entrepreneurship and sometimes they express more negatives traits such as arrogance, and a sense of entitlement.

Additionally, in innovation and entrepreneurship literature, researchers have linked the construct of locus of control (LOC) with CEOs' need for achievement and flexibility, an increase product innovation, risk taking with respect to new product development or reorienting the business models (Hoskisson et al, 2017). As such we combine the narcissistic trait with locus of control (external or internal) to understand which founders might be likely to misbehave and which one will not. We suggest that if the LOC and narcissistic tendencies are combined together, we can create four distinct types of founder entrepreneurs. Once the typology is explained in the detail, it will become easy to identify specific governance plans to provide a better monitoring/controlling of the founder entrepreneurs. Such a typology will also allow to manage the conditions that have created a breeding ground for misbehaving entrepreneurs (founders) because the investors (particularly VC backed investments) are interested in receiving unrealistic higher rates of return of their investment, particularly among technology firms. These high returns come at the cost of monitoring and supervision of the founders who might have a bright idea but also have a very limited life experience in managing high expectations. The case of Ms. Holmes of Theranos reflects this very clearly as discussed in the introduction section. As the next steps towards the development of the full manuscript, based on our typology of four types of founders (provided on the next page), we will offer different governance approaches for each different types of the founder(when the full

manuscript is ready, not presented in this abstract). Propositions will be offered to suggest how to manage the corporate governance so that a founder's negative impact due to the narcissistic tendencies be managed and restrained.

### **Factors that Contribute to Social Engineering: An Interdisciplinary Perspective from Information Technology Psychology and Business**

*Amy Washo*

Marywood University

Social engineering is the act of using manipulation and deception to obtain access to confidential information. It is considered one of the leading threats to information security today. The topic is complex and increasing in prevalence among individuals and businesses. This paper explores the subject of social engineering from an interdisciplinary perspective. A literature review from the information technology, psychology, and business disciplines explains the interconnected nature of the topic as well as the necessity to comprehend it from multiple viewpoints. An ethical perspective follows the literature review and analyzes social engineering attacks and research from a philosophical and professional viewpoint. An integrated summary promotes the idea of studying the topic from the three disciplines and attempts to explain the complexity of social engineering. Suggestions for future research are provided in an effort to mitigate social engineering risk and provide useable solutions for businesses today to protect themselves from this threat.

### **Why Teams Excel: Impact of Transformational Leadership (TL) And Leader Member Exchange (LMX) on Team Performance (TP)**

*Thomas Tanner*

Bloomsburg University of Pennsylvania

*Dr. Margaret Walthall*

University of Maryland Global Campus

Organizational culture can be a distinct reflection of leadership. As organizations work to build a culture of success and achievement, it is the responsibility of leaders to carry out this vision by using both tactical and strategic thinking. Within this context of organizations, and specifically organizations consisting of teams, the performance of the organization implies understanding the output of team performances. This becomes a shared responsibility between leadership and management, which includes human resource management (HRM). Their primary responsibility is performance management: the identification, measurement, and development of human performance in organizations (Rao, 2007).

Organizations expend time, energy, and money on performance management initiatives for the purpose of influencing employee behavior for the benefit of the organization. From a performance management perspective, managers provide feedback and coaching to

workers and offer recommendations for improving individual performance, which often includes identifying key behaviors to incorporate or avoid, and competencies to further develop. According to the Society for Human Resource Management (SHRM®), performance management involves setting expectations and goals at the individual level, to monitor the achievement of these goals, and to provide subsequent feedback.

**Session 13: 11:00 am - Noon**

**Economics and Supply Chain Management**

**Chair:**

*David Jordan*

Slippery University of Pennsylvania

**Track & Trace: China's Central Bank Digital Currency**

*Daniel Folkinshteyn*

Rowan University

Following the 2009 introduction and increasing popularity of Bitcoin, there has been a renewed interest in digitizing national currency systems, especially using the blockchain technology underlying the Bitcoin system. While there are efforts underway worldwide, one that is furthest along in its implementation is that of China, where a version of the digital yuan is being tested in areas covering a population of some hundreds of millions. The benefits of an entirely digital currency, in the form of convenience for the end user, as well as ease of management of the system by the central bank could be significant. However, there is also potential cause for concern in the form of excessive surveillance and government control of financial transactions. In this paper we explore the implications, costs, and benefits of a central bank digital currency, as well as the potential applications of blockchain technology in this area.

**Session 14: 1:00 pm - 2:00 pm**

**Higher Education**

**Chair:**

*Cori Myers*

Lock Haven University

**Longhand versus Laptop Note Taking in an Introductory Accounting Course that Incorporates Interactive Skeleton Notes**

*Zeshawn Beg*

Quinnipiac University

*Kenneth Ryack*

Quinnipiac University

Prior research suggests that students choose to take notes using laptops in college classes because it is faster and easier, but the technology serves as a distraction and negatively impacts academic performance. The literature also suggests that a more interactive class environment may mitigate the negative effect on performance. We conduct both a field study and experiment with managerial accounting students completing interactive skeleton notes during class sessions. Students choosing to use a laptop to complete the notes did so primarily because of its ease, while those taking longhand notes did so because they felt it enhanced their learning. We found no significant difference in average test scores and course grades between the two groups. However, further analysis revealed that use of a laptop had a strong negative effect for students in the lower half of academic performance as compared to no measurable effect for students in the upper half.

### **Closing the (in the) Loop**

*Peter Huegler*

Lock Haven University

*Cori Myers*

Lock Haven University

Business program's accreditation standards include documenting communications with stakeholders. Many communications with students, important stakeholders, occur using informal methods – like announcements in class, emails, etc. One option is to add to course syllabi handed out at the beginning of class. As the amount of information increases, this becomes an unwieldy solution. With the increased usage of Learning Management Systems (LMS), another option presents itself. A common course component can be created and shared among the program's faculty. Using the LMS, the component can be maintained in one place and, at the beginning of the semester, copied to all courses. A business program's common component for communicating various policies and assessment results is discussed.

### **A Comparative Study of Using AI Technology to Traditional Evaluative Coaching of Mock Interviews**

*Celia Lofink*

University of Hartford

Advanced Intelligence (AI) tools are available to automate the mock interview process. The tool capability can pick up on a range of interview factors from movements to words that can effect hiring potential. Level 1 of the interactive video stream of the mock interview does audio analysis including counting filler words, transcript of the interview, etc. Level 2 is video analysis to see if the student is expressive, engaged, dressed well, etc. The interviewer bot looks surprised when he talks, measures interviewees moods with precision from enthusiasm to anger. There is a level 3 option that provides feedback to the student after the video is reviewed by a professional expert.

This study asked the question – Would AI technology be at least equal to a human evaluator of the specific career preparation activities of mock interview practice on the factors of time and quality of real-time feedback. A comparison was done between the AI mock interview and an in-person mock interview using scoring and subjective feedback of the rubric factors contained in the feedback form that matched both methods of interview.

Conclusions were drawn from the data analysis and will be shared in this presentation;

- Artificial intelligence - is it possible to replace a human being in a decision making process with the same evaluative result?
- Cognition – is it possible to get a computer to mimic the evaluative decisions in the same manner as a human evaluator?
- Are there efficiencies of time, quantity and feedback (bias) to the experience of mock interviewing without any loss of quality?

**Session 15: 1:00 pm - 2:00 pm**

**Financial/Accounting**

**Chair:**

*Linda Hall*

State University of New York-Fredonia

**Mortgage Mathematics: Are Banks Ripping Off the Customer?**

*John Walker*

Kutztown University of Pennsylvania

*Ju Zhou*

Kutztown University of Pennsylvania

*Jon Kramer*

Kutztown University of Pennsylvania

In this pedagogical research, we answer two questions raised during our teaching of mortgage mathematics. The first question is: If someone takes out a fixed-rate mortgage and pays it off after only a few years, isn't the bank "ripping off" the customer? The second question is: When is the interest portion of a monthly mortgage payment exactly equal to the principal portion? The first question is easier to answer because a mortgage is a financial contract with a known interest rate that the consumer agrees to pay. To provide a fixed payment, the mortgage mathematics dictates that a greater percentage of interest is paid in the early years. To answer the second question requires increasing the number of payments "N" to infinity to find the exact crossover point because the normally-discrete

modeling of mortgage payments has no single payment where there's a perfect 50/50 split between the interest and principal payments.

### **100+ Years of Teaching Accounting = Suggestions for Change**

*Robert Derstine*

West Chester University

*James Emig*

Villanova University

In our view some students have grown accustomed to memorizing what the textbook and Professors say (maybe even with a review session before exams to go over what will be on the exam), and then the students parrot it back on exam day -- often 'earning' a good grade in return -- with the students then suffering a 'mental enema'. In other words, these students are satisfied and often rewarded grade-wise in becoming 'human parrots'. In today's world, with Google available to 'look everything up', we do not see a tremendous future for human parrots. Instead we are trying to get students to become adaptive problem solvers -- who will be better able to handle future opportunities and problems that do not even exist today.

Our two main objectives, are 1.) to simplify accounting presentations to help students understand -- NOT to 'dummy down' accounting and 2.) to tailor our presentations for use in the 'live classroom', or the distance learning environment.

How do we do it? As illustrated in this article we: do not cover every page in the textbook; stress the 'Whys' not just the 'Hows'; state when and why we don't agree with the textbook; and expose our students to some of the controversial items facing the accounting/business world in the rapidly Changing world.

Although we are accounting professors, and our examples therefore are couched in accounting, many of our approaches are equally applicable to other disciplines.

### **Ready or Not, It Will Come: Preparing Accountancy for the Next Disruption**

*Lisa Walters*

State University of New York-Fredonia

*Linda Hall*

State University of New York-Fredonia

*John D. Grigsby*

Thomas Jefferson University

COVID-19 changed the world as we know it, necessitating unprecedented pervasive changes to the way we live, work, and educate. With the first case of COVID-19 identified in the United States in January of 2020 (Holshue et al, 2020), infections in the US continued to climb, culminating in substantial “life-as-we-know-it” shutdowns across the country by mid-March 2020. Such shutdowns caused massive job losses and economic disruptions; however, these shutdowns were effective at halting the exponential spread of the virus (Achenbach and Meckler, 2020). Compounding the complexity of this situation for accountants is that the COVID-19 shutdown timeline coincided with the United States tax season, requiring quick process changes on behalf of accounting firms. Further complicating the accounting processes is the uncertain financial futures of accounting clients, who sought answers and assistance regarding available government support (US Department of Treasury) as they faced business failings, personal monetary devastation, and the anxiety that resulted from these events.

This study seeks to understand and present what the unintended consequences and nontraditional roles were experienced and assumed by accountants during the tax season of 2020, as compared and contrasted to earlier years. Such nontraditional roles include counselor, psychologist, virologist and IT specialist, among others. It further explores the concept of resiliency as it relates to accounting firms experiencing this black swan event. The data are analyzed and presented in terms of accounting firm size, function, and location.

#### **Session 16: 1:00 pm - 2:00 pm**

##### **Remote Work and Learning**

###### **Chair:**

*Norman Sigmond*

Kutztown University of Pennsylvania

##### **Physical Location Preference for Different Types of IS/IT Task Work of Information Systems Professionals**

*Alex Citurs*

Eastern Connecticut State University

This study looks at physical work task location preferences of IS/IT professionals alumni of a northeastern university. Analysis of the alumni survey respondents from (Summer 2020) examines their self-reported preference differences in working in different physical organizational settings, home locations, or other locations for common information systems professionals’ work tasks. These include tasks such as: brainstorming, systems analysis and design, team/group meetings, complex analytical work, complex coding, and system review. The survey results indicate that there are significant differences in work location preferences based upon the nature of task. The study also examines respondents expected changes of amount of work time spent at different locations (organizational versus home locations) before, during and after the COVID19 pandemic as well as their top three ranked IS work tasks for performing in home settings and organizational settings.



## **WeChat But Do Students Listen Exploring the Use of Chinese Social Media Apps in Higher Education**

*Mark Lennon*

California University of Pennsylvania

*Nan Li*

California University of Pennsylvania

With the rise in remote learning due to the COVID-19 global pandemic, the need to rapidly find viable technology solutions to connect educators and their students is critical. However, the effectiveness of many new technologies is hindered due to externality issues caused by lack of wide scale adoption and glitches inherent in any immature product. In contrast, WeChat - the highly successful Chinese social media app, is a stable, well established, feature rich software platform with an installed base of 1.2 Billion users. It holds great promise to serve as a viable solution for higher education. The goal of this exploratory study is to assess the potential of WeChat, by identifying key features and benefits, and examining actual implementations in educational environments.

### **Session 17: 1:00 pm - 2:00 pm**

#### **Sports Management/Analytics/Machine Learning**

**Chair:**

*Joshua Chicarelli*

California University of Pennsylvania

## **Analysis of Machine Learning Techniques for Detecting Malicious PDF Files Using WEKA**

*Farida Keter*

Bowie State University

*Andrew Mangle*

Bowie State University

The expansion of cloud and connected software and hardware has increased the attack surface of the modern enterprise. The growth in quantity and quality have led to greater possibilities of system vulnerabilities leading to exploits. One of the threat vectors attackers use is embedding malware to Portable Document Format (PDF) files. The popularity and flexibility of these file formats have made PDFs an ideal target for unaware users. Malicious PDFs contain executable code used by attackers to steal company information or disrupt normal business operations. Adobe Acrobat and Reader users can view, create, manipulate, print, and manage files in PDFs shared hence increased risk. The National Technology Security Coalition report (2020) shows that 68% of data breaches occurred through email and 5% successful attacks through PDF files. In 2019, CVE recorded 17,306 software vulnerabilities on the Adobe Acrobat PDF reader. These

software vulnerabilities on Adobe Acrobat PDF may lead to unauthorized users controlling the system, resulting in malicious programs, unauthorized access, and confidential data modification. The attacker may also delete data or create user accounts undetected. This study seeks to; identify threats, detect, classify, and create awareness of PDF malware on emails. This paper will present and compare different WEKA machine learning algorithms in malicious PDF detection and propose the best classifier from the analyzed algorithms.

### **ESports in Higher Education A Distraction or No Problem**

*Tabea Ohle*

Slippery Rock University of Pennsylvania

*Jeananne Nicholls*

Slippery Rock University of Pennsylvania

*Kurt Schimmel*

Slippery Rock University of Pennsylvania

This paper addresses the call for e-sport research by Funk et al (2018). E-sports has pushed itself into the elite sports realm with over \$1 billion in revenue in 2019, over 250 million viewers worldwide (Pannekeet, 2019). For comparison the PGA had revenue of \$1.9 billion in 2019. In 2018 the International Olympic Committee entertained adding e-sports to the summer olympics. Colleges are also looking at e-sports as a growth area for competition. According to the National Association of Collegiate E-sports (NACE) there are over 170 esport programs in colleges in the US 5,000 players and 13 million in scholarships/aide. This research looks at a pilot survey of collegiate e-sports participants and fans at one university in the mid atlantic region and examined whether there was a relationship between GPA and e-sports participation and viewership. The results of the suvey indicate that there is not a significant correlation between playing e-sports and GPA. There was also no significant correlation between e-sports viewing and GPA. . There was a significant positive correlation between e-sports viewership and participation.

### **A Framework for the Qualitative Comparison of Sentiment API Service Providers**

*Jeremy Shafer*

Temple University

This paper proposes a framework for the qualitative comparison of sentiment analysis API resources provided by the following visionary service providers: Amazon, IBM, Google and Microsoft. (Here, "visionary" is a designation assigned by Gartner, Inc.). API is a set of functions and procedures used so applications can access the features or data of an operating system, application, or other service. The intent of the investigator is to provide a general-purpose framework for the comparison of similar API resources provided by multiple vendors.

The competing sentiment analysis processes have been applied to a novel body of unstructured data: the responses to the last three questions posed by the institutionally administered student feedback forms for a subset of classes taught by the investigator over the past five years.

This approach allows for discussion of the differences between the service providers, and has the novel side-benefit of illustrating how student sentiment towards a specific course in programming has changed over time.

Instructors of university level courses who seek to introduce API concepts and technologies into their classes, along with decision makers in MIS and related fields, will find this topic to be both practical and thought-provoking.

**Session 18: 2:15 pm - 3:15 pm**

**Finance and Computing**

**Chair:**

*Jane Booker*

Pennsylvania State University

**Information Complexity: Leveraging a Learning Network to Investigate Global Bond Market Spillovers Under TCJA and COVID19**

*Nina Kajji*

University of Rhode Island

*Gordon Dash*

University of Rhode Island

*Domenic Vonella*

Refinitiv Financial

*Steven Marcks*

University of Rhode Island

Learning in feed-forward neural network theory is a complex information study that seeks to reconstruct a desired input-output function from contributed examples (i.e., functions). This research utilizes recent advances in radial basis function artificial neural network (RANN) learning to estimate regime dependent spillover elasticity metrics between the municipal bond returns of the US and the South African (SA) government 10-year bond. We use a unique trade-level database to examine municipal bond market volatility across SALT-impacted states and the South African government bond market. A two-regime learning simulation is tested. The first regime covers the Tax Cuts and Jobs Act of 2017 (i.e., TCJA). The second regime focuses on the time-frame defined by the global

recognition of the COVID-19 virus. Elasticity estimates from the first regime uncovered spillover caused by variation in the export of New Hampshire chickens to SA. Results from models of the second regime find a shift in spillover effects as well as a change in the elasticity of sovereign idiosyncratic market risk. The RANN information complexity algorithm deployed in this research proved capable of accounting for the shape and altered transmission of bond market volatility spillover between US states and SA.

## **Exploring Research Trends in Computing using the ACM Computing Classification System**

*William Buzydlowski*

No Affiliation Noted

*Lillian Cassel*

Villanova University

Exploring research trends in technology through the use of a controlled indexing vocabulary within a substantial dataset associated with a significant computing science corpus is of interest as it allows one to see the patterns of research within the computing sciences pursued and published over time. When the exploration is performed via various visualizations, both static and dynamic, it allows for a more holistic analysis, particularly over protracted periods.

This paper analyzes the patterns of research that have been published within the Association for Computing Machinery's (ACM) digital library (DL), a significant computing science corpus, from the years 1951 until 2017, a protracted period. The number of documents analyzed within that time frame was 448,249, representing a substantial dataset. The patterns of research are explored via the use of the ACM's controlled indexing vocabulary, the Computing Classification System (CCS). The number of CCS terms extracted from the documents was 1,075,197.

The analysis was performed using both static and dynamic visualization. The exploration suggests three interesting trends that have occurred in the science over the time studied, as well as suggesting some topics that perhaps demand more focus. Of note, there has been a significant diminution in the mathematical aspects of the science, with a recent uptick in interest for the human-centered components of the field. A lack of research in security and privacy is also suggested.

### **Session 19: 2:15 pm - 3:15 pm**

#### **Entrepreneurship, Experiential Learning**

##### **Chair:**

*Joshua Chicarelli*

California University of Pennsylvania

## **An Investigation into Factors that Affect Female Entrepreneurship in China and the US: Case Studies and Policy Recommendations**

*Lillian Kamal*

University of Hartford

This project is a part of a series that looks at the comparison of factors that influence female entrepreneurship, with particular focus on China and the United States. Through a series of case studies, an exploration of issues such as female access to credit, regulatory factors, the decision-making process for female entrepreneurs, and female entrepreneurship characteristics will be carried out. In addition, challenges that female entrepreneurs face are studied, and best practices among female entrepreneurs are identified. This particular presentation is a comparison of female entrepreneurs in Hartford, Connecticut and in Beijing. The entrepreneurs surveyed will range from those in very small one-person sole proprietors to medium-sized female-owned entrepreneurship with multiple employees. The survey questions are developed according to the methodology followed in the recent November 2018 Asia-Pacific Economic Cooperation Case Studies of 24 successful women entrepreneurs from 21 APEC nations (APEC, 2018), and the set-up of the case studies will also be similar, with questions being divided into six sections: start-up methodology, business environment, success factors, challenges, advice for female entrepreneurs, and policy recommendations. Each case study will include a profile of the entrepreneur being studied. The overall study will be carried out in phases, with interviews of between 6-8 female entrepreneurs for each phase. Eventually, this study will extend into a series of case studies involving analyses of entrepreneurs in both the tertiary and quaternary sectors, including the retail industry, food services, the technology-based industry, the fashion industry, and the health and wellness industries. Cross-case-study analyses will be carried out to identify dominant themes and conclusions, and prepare overall policy recommendations. Ultimately, the study will conclude in the identification of best practices for female entrepreneurship in a recessionary and pandemic environment, as evidenced by the female entrepreneurs themselves. In addition, the study will identify initiatives that encourage and support female-owned businesses.

### **Theoretical Relevance for Working Mothers**

*Krista Troiani*

Bloomsburg University of Pennsylvania

Women started entering the job market at the turn of the twentieth century as a demand arose during World War II. Women in the workforce had become a new ideal, and the challenges to balance work and home life began to present itself. The demographic shift was substantial, “between 1975 and 2009 when the labor force rate of mothers with children under age eighteen increased from 47.4 percent to 71.6 percent” (Bianchi, 2001, p.15). Although there has been an increase of women, there is still a societal belief on the role they should play and inequities that continue to plague the workforce. A working mother often requires special accommodations during the time of her children’s youth, but then gives back to the organization due to gratification. “Over the course of a work

life, most individuals will experience a wide range of work and nonwork identity transitions” (Ladge, Clair, & Greenberg, 2012, p.1449). If a manager can effectively work with an employee by implementing the right motivational tools during different periods of their life, it can lead to higher performance and development in the future. This paper will comprise of career development and motivational theories; along with contemporary drivers pertaining to working women relating to workforce education that are tied to current culture, policies, and training procedures within an organization.

### **The Value of Blended Learning and Course-Long Team Projects in Principles of Marketing**

*JC Blewitt*

King's College

Introductory classes are the first, and sometimes the last, time to introduce an entire topic to a group of pupils. We, as instructors, must make that pivotal time count by providing an unforgettable experience with real-world applicability, creating learning objectives that help students understand the marketing discipline, and enhance their skills as future professionals. This article details an innovative approach to incorporating blended learning and a course-long team project in a Principles of Marketing course. Results from two empirical studies support the effectiveness of this approach.

### **Session 20: 2:15 pm - 3:15 pm**

#### **Management**

##### **Chair:**

*Norman Sigmond*

Kutztown University of Pennsylvania

### **Strategies to Prevent and Detect Occupational Fraud in Small Retail Businesses**

*Marquita Davis*

Walden University

Business owners' lack of strategies to prevent and detect occupational fraud in small retail businesses in the United States could result in substantial financial losses or insolvency. Grounded in Cressey's fraud triangle, the purpose of this multiple case study was to explore internal control strategies 6 owners of small retail businesses in southeastern Pennsylvania used to prevent and detect occupational fraud. Face-to-face interviews, observations, and documentation are the data collection techniques I used in this study. Data were transcribed, coded, analyzed, and member checked to identify emergent themes. Six themes emerged from the thematic analysis: financial impact, transaction responsibility and monitoring, networking and business models, communication, separation of duties, and training. The results of this study indicated areas for action that owners of small retail businesses could take to prevent and detect occupational fraud. Strategies business owners could implement to protect their businesses from occupational fraud include monitoring, employee identity documents to track employee

activity, separation of duties, and communication with employees. The implications of this study for positive social change include the potential for social entrepreneurship because small business owners create employment opportunities for members of the community, including high school students with the desire to run small retail businesses. Small business owners serve their communities by focusing on wealth distribution, including donations to local charities that foster economic stability with positive effects on society.

### **Not-for-Profit Fundraising Methods: Evidence from a Rural Setting**

*James Meersman*

Juniata College

This paper compares not-for-profit fundraising methods in rural communities and seeks to understand how they differentiate from that of urban and sub-urban settings. Additionally, this study attempts to evaluate which methods of fundraising work best in communities with smaller populations. From a managerial accounting perspective, not-for-profit entities in rural communities are the most at risk for lacking the appropriate resources to fundraise. Furthermore, rural areas must rely on alternative strategies that do not rely on large scale campaigns often observed with urban, national, and international not-for-profits. Rural areas are regularly in need of the services that many not-for-profits can provide. However, the cost for non-local charities to provide these services in distanced areas is often too high, resulting in limited accessibility. Rural not-for-profits provide invaluable resources to the communities they serve, but fundraising limitations often thwart their ability to accommodate all of those in need. Taking a field study approach, this paper seeks to identify which methods of rural fundraising are most efficient, and which strategies constitute best practice relative to not-for-profits in other settings.

### **Session 21: 3:30 pm - 4:00 pm**

#### **Best Paper Presentation**

##### **Chair**

*Loreen Powell*

Bloomsburg University of Pennsylvania

President and Conference Director, NABET

### **Stock Price Reactions to Announcements of Mergers and Acquisitions**

*Sunando Sengupta*

Bowie State University

*Tibebe Assefa*

Bowie State University

*Satina Williams*

Bowie State University

*Noel Knott*  
Bowie State University

*Joekorvaya Sallia*  
Bowie State University

*Bobby Stanley*  
Bowie State University

This paper investigates whether abnormal returns exist around the announcements for Mergers and Acquisitions (M&A) that occurred from 2011 to 2019. We analyze the impact of the M&A announcements on the stock price of acquiring and acquired firms. Earlier research has shown that M&A events related to stock-generated investor reactions tend to affect the stock price of the companies involved in the M&A transactions, usually on a very short basis. When a company acquires another company, the stock price of the target company typically will rise, and the stock price of the acquiring company declines, in the short term. It is predicted, in prior research, that the target company's stock will rise because the acquiring company pays a premium for the acquisition. Amazon, Facebook, General Electric, Google and Cisco are examples of well-known companies that have participated in M&As. Our sample consists of 33 pairs of firms that announced M&As over a nine-years period from 2011-2019. We first identify the announcement or event dates and then utilize Event-Study methodology Eventus, from the Wharton Research Database (WRDS), to test for the presence of abnormal returns around the event dates. Our results show significant positive 11.52 percent Cumulative Abnormal Returns (CAR) for the acquired firms one day before the announcement date up to the announcement date for acquired firms. On the contrary, the results show significant negative CAR of 3.72 percent for the acquiring firms from 3 days until 30 days after the announcement date, which could be due to the premium paid to acquire.

## **Friday, October 23**

**Session 22: 8:00 am - 8:30 am**

### **Welcome**

*Loreen Powell*  
Bloomsburg University of Pennsylvania  
President and Conference Director, NABET

### **NABET Conference Proceedings and JBET Information**

*Norman Sigmond*  
Kutztown University of Pennsylvania  
Chairman, NABET Board and Co-Editor of Conference Proceedings and JBET



*Jerry D. Belloit*

Clarion University of Pennsylvania (Retired)

Vice-Chairman, NABET Board and Co-Editor of Conference Proceedings and JBET

Each year NABET offers conference presenters the opportunity to be published in the Peer-Reviewed Conference Proceedings. Separately, NABET also publishes a Cabell's listed journal, the Journal of Business, Economics and Technology (JBET). Often, our constituents get these two publications confused. The two publications serve different purposes. The Conference Proceedings offer each conference presenter an opportunity to have his/her paper published in a peer-reviewed publication. The author's paper will go through a review process. But, it will not be subject to the double-blind review and editorial processes of a referred journal. Further, each paper that is submitted to the Proceedings will be published. On the other hand, the Journal of Business, Economics and Technology which uses a double-blind review process is considerably more thorough than the review process of the Proceedings. At JBET, only 35% of the submissions will be published. This presentation will cover these distinctions and several other aspects of each publication. It will also offer advice to would-be authors on how to enhance their prospects of achieving publication.

**Session 23: 8:30 am - 9:30 am**

**Economics**

**Chair:**

*Jane Booker*

Pennsylvania State University

**Challenges of Financially Managing a Success School District**

*Theresa Phipps*

Slippery Rock University of Pennsylvania

In 2020, an inner-ring suburb of Pittsburgh, Ross Township, made the Money's Best Places to Live in America, ranking 48th of the top 50. That recognition is in part due to the success of the North Hills School District, to which Ross Township belongs. But that success was not achieved overnight, and its foundation may be shakier than it seems. This article, through a twenty-year case study of the North Hills School District, examines the challenges of financially managing a successful public-school district facing the common problem of unpredictable and substantial fluctuations in annual student population. This chronicle has elements of a success story, but it is too soon to evaluate the full effect of the virtually-irreversible decisions that the school district made in this period – the selling of school buildings and the parcels of land on which they sit. From this study, this paper posits that such a decision, along with the resulting increases in property tax rates, is not a prudent approach to the financial administrative of an otherwise healthy and high-achieving school district. This is especially so in light of the alternatives for managing unpredictable fluctuations in student population.

## **Market Disequilibrium and its Application to the Gas Sector**

*Yuli Radev*

University of Mining and Geology

*Reneta Barneva*

State University of New York-Fredonia

After a careful reading of the classical concepts of market equilibrium and the process of negotiation, as well as after a thorough study of the contemporary theories of dynamic equilibrium of markets and contracts among agents, in this work we propose models of static and dynamic disequilibrium. The theory of disequilibrium presents the trade exchange as a balance between the sequential spot markets and the long-term contracts and is an alternative of the dominating paradigm of the market equilibrium. It provides powerful tools for implementing large and complex empirical investigations. In particular, it is useful for solving the problems, accompanying the natural gas trade, in which spot markets and long-term contracts coexist.

We describe the models and then we comment on their application to the gas sector.

## **COVID-19 Impact on Retailing**

*Denise Ogden*

Pennsylvania State University - Lehigh Valley Campus

*James Ogden*

Kutztown University of Pennsylvania

*Timothy Schauer*

University of Lynchburg

In early 2019, retailers had reason to be optimistic. Unemployment was low and while many retailers closed branches, overall, retailing rose. The hospitality and travel industries were at their highest revenue levels in more than 16 years and consumer spending was at a high. Traditional retail formats were no longer working as omnichannel retailing took hold. Very few could have predicted that retail employees would become essential workers as a pandemic hit the world. The retailing industry took a major hit and experts are unsure about a total recovery. In this paper we examine the impact of COVID-19 on retail environments and what the future of retailing may hold.

**Session 24: 8:30 am - 9:30 am**

**Strategy**

**Chair:**

*Cori Myers*

Lock Haven University

**Creating Value Artificially: Resourcing AI in Organizational Strategy**

*Joseph Rosendale*

Indiana University of Pennsylvania

*Daniel Dieter*

Indiana University of Pennsylvania

The future of business is constantly changing perhaps more quickly now than at any point in the past. New business strategies, modeling, globalization, and regulations, among many others, all play a critical role in organizational advancement and executive decision making, while the need for firms to constantly innovate remains irrefutable. After a brief overview of artificial intelligence (AI), this presentation discusses the potential for AI to serve as a valuable firm resource and driver of value creation for organizations. Using the resource-based view, the presenters explore factors associated with AI as pertains to the technology's value, rarity, imitability, and substitutability. Noted benefits of incorporating AI include convenience for consumers, better firm responsiveness, and increased accuracy of information. Integration considerations suggest aligning AI with core competencies of the organization, increasing training and exposure for managers and employees, and investing in appropriate technology to maximize the impact of AI.

**Investigating the Role of Alignment as a Foundational Building Block for Willingness to Adopt Learning Analytics by Higher Education Faculty**

*Michael Knupp*

Husson University

Higher education institutions (HEI) are beginning to invest heavily in learning analytics as a compliment to their existing suite of technologies used to enhance the pedagogical practices of instructors. A culture of learning analytics within HEI is emerging but there is not consensus on the value and effectiveness of the tools and practices that make up the culture. The emerging culture is exerting change forces on key stakeholders (namely the faculty member themselves) and these forces are not clearly understood. A lack of understanding of the change forces may result in unintended consequences for both the faculty member and the institution at large. Learning analytics is in its infancy and the adoption and integration by higher education faculty represents a new and emerging phenomenon that is worthy of study and understanding. With promises of reduced student dropout rates, improved student outcomes, better course pedagogy and backed by pressures of assessment and accountability, learning analytics is being trumpeted as the next best solution to our educational woes. However, despite these promises and despite

the general belief that learning analytics may have true value, instructors have been slow, if not resistant, in learning analytics adoption. And while research on learning analytics design abounds, usage and adoption literature that focuses on the faculty member's perspective is scant. More research is needed to understand factors that either threaten or enable a higher education faculty member's willingness to adopt learning analytics. The following research proposal seeks to examine the influence of professional identity alignment, pedagogical alignment, learning analytics alignment and organizational alignment on a higher education faculty member's willingness to adopt learning analytics.

### **Survival Strategies of Japanese Amusement Arcades: A Case Study**

*Hideki Takei*

Central Washington University

In Japan, survival games of amusement arcades called Game-centers have begun. Large game-centers owned by major video game producers have transformed into family-oriented amusement parks with different types of games and attractions. However, independent game-centers with limited financial capacity have had a difficult time finding the best possible ways to survive.

One of the best possible survival strategies is a niche strategy in which the game-centers will focus on a specific segment of game players to maximize operational efficiency and profits. Such segments could be senior players, hardcore players, families, shoppers at shopping malls, young couples, and kids.

On the other hand, many independent game-centers have focused on a retro video game player segment to survive. This strategic move has been so popular as they tend to have outdated video game machines due to limited financial capacities to update. So, they can focus on the niche without spending so much money. Even if they must put more retro video game machines, they may be able to do so as outdated game machines are very cheap.

In this paper, we studied the survival strategies of game-centers, which focused on the retro video game player segment to develop a general model of the niche strategy. Then, we interviewed executives and core employees of one of the most successful game-centers, who focused on the segment to refine the general model.

### **Session 25: 8:30 am - 9:30 am**

#### **Accounting**

#### **Chair:**

*Lisa Walters*

State University of New York-Fredonia

## **Hard to Cook the Books when Everyone is in the Kitchen: An Exploration of Triple Entry Accounting & Blockchain**

*Joshua Chicarelli*

California University of Pennsylvania

*Mark Lennon*

California University of Pennsylvania

The purpose of accounting is to capture and convey information about a business to those individuals who have an interest in the business. First developed for renaissance merchant bankers, a double-entry accounting system enables business owners to maintain detailed records of what they own and how they came to own it. While historically highly effective, in our modern, more complex economy, in which owners and day-to-day operators are often separate entities, double entry accounting comes up short. Asymmetries of information and agency problems are prevalent which lead to financial fraud. Proposed over thirty years ago, triple-entry accounting seeks to rectify these issues, but was never widely adopted due to concerns about cost and complexity. With the development of blockchain technology, a crypto-graphically secure, immutable ledger, open source software solution best known for crypto-currency applications, triple-entry accounting's time is finally here. By describing both the technology, and examining actual firm implementations, this paper explores the costs and benefits of implementing a blockchain driven, triple-entry accounting system.

## **Are the Quantity Theory and Money OTM Still Relevant?**

*Conway Lackman*

International Consulting Group

*William Carlson*

Duquesne University

In the St.,St. Louis Federal Reserve Review of Nov, 1968, Anderson and Jordan presented strong evidence supporting QTM preinted strong evidence suppointing QTM and Paul Volcker used monetary policy to defeat the Great INflaiton in 1982.

But, work by Xi Wang (Washinton U( and Robert Lucas (U o Chicago) found that QTM broke down in the mid 80's which rendered the St. Louis Fed model useless.

Before discarding QTM and monetary policy, we consider the following points:

Our statistically signifacnt regression models for 1985-2000 showing money affected the economy in that period. We are working on 2000-2020.

Following Xi and Lucas-Nicolini, we propose a new money definition (adding credit card and home equity) for better results.

Fed induced recessions prior to 1984 have different relations than post '84 recessions caused by exogenous factors which impacts the regression models.

The Fed prefers the Federal Funds rate to conduct monetary policy rather than the money stock. We compare the two methods.

## **A New Approach to Archival Research to Understand the Influence of Robert Sprouse**

*Keegan Maguigan*

University of Maryland, College Park

*Peter Oehlers*

West Chester University of Pennsylvania

*Richard Barndt*

West Chester University of Pennsylvania

Robert Sprouse was a scholar, President of the American Accounting Association, and Financial Accounting Standards Board vice-chairman. Sprouse bridged the gap between academia and practice. While others have acknowledged his influence in the field of accounting (Previts & Merino, 1998; Zeff 1999; Swieringa, 2011), his connections with colleagues and contributions have not been studied in depth. This paper uses a new approach to archival research to demonstrate how Sprouse's network and literature contributions can explain his influence in the field of accounting. By using analytical techniques, data visualization provides a greater understanding of Sprouse's career.

Among the techniques that can be used are network analysis and literature mapping. Network analysis is becoming increasingly important in digital history research. The results of a network study can be used as an illustration and a tool for understanding (Graham et. al, 2016). Additionally, a literature map is a visual summary to understand how a qualitative study adds to, extends, or replicates existing research (Creswell, 2016).

Expected results indicate that in addition to Sprouse's distinct connections and contributions, he was an integral part of the academic study and practice of accounting, including research and application of accounting concepts. For example, Sprouse's colleagues played an important role in the development of his career which included literature that discussed fundamental accounting concepts as well as analyzed their practical application.

**Session 26: 8:30 am - 9:30 am**

**Economic and Finance**

**Chair:**

*David Jordan*

Slippery Rock University of Pennsylvania

**Detecting Commonalities in Asset Management Budget Justifications**

*David Lanter*

Temple University

This paper explains how an ontology-based object-oriented processing application and database system can be implemented to process asset management work order budget justifications to detect and analyze patterns of commonality of their business cases. Central to this effort is incremental creation of an asset management budget justification ontology, followed by implementation as a global object-oriented data model that supports comparative analysis of budget justifications for individual asset management work orders. Focused on the Operations & Maintenance (O&M) business function, this research suggests a way to achieve a unified standard language and suite of intelligent tools for helping businesses analyze and understand justifications for asset management work order investments within and among an organization's business functions.

**Impact of Gender on Financial Goal Setting and Planning**

*Fan Liu*

Shippensburg University of Pennsylvania

Both women and men desire to achieve their financial security. Financial planning as a long-term methods allows us to manage certain financial aspects of our lives. However, women and men tend to have different financial behavior that may play key role in the financial planning. In this paper, we analyze the survey data collected by the Consumer Financial Protection Bureau to examine the gender effect on goal setting in the financial planning. We observe that women overall tend to be more likely to set financial goals or create plans to secure the quality of life even though they are less financially knowledgeable and more economically disadvantaged in the society. In particular, we identify that such gender difference is more noteworthy among working-age individuals but not among retirees. Further, we also explore how gender influences financial goal setting and planning decisions within different ethnic groups.

**Forecasting Gross State Product: A View from North Dakota**

*Kareem Tannous*

Cabrini University

Forecasting gross state product required an analysis of economic indicators that affected state activities in North Dakota. In this study, I conducted a multiple regression analysis that analyzed the relationship between the rate of change of total employees in five sectors of the North Dakota economy. Using time-series employment data between 1997 and 2007, I forecasted the rate of change in North Dakota gross state product. Calculating the rate of change of the variables and data from the manufacturing, energy, transportation, agriculture, and life services industries, I was able to forecast with statistical significance, the rate of change in North Dakota gross state product with a large  $R^2 = .9536$ .

**Session 27: 9:45 am - 10:45 am**

**Government and Economics**

**Chair:**

*Jane Booker*

Pennsylvania State University

**Is China's Stock Market Affected by Government Policy?**

*Zhen Ma*

Misericordia University

This study investigates whether China's stock market is affected by government policy. The policy-driven feature of China's stock market induces a debatable argument that political interference should be responsible for the sharp fluctuations of the stock markets because of discretionary changes in government policies. Therefore, the investigation of the relationship between the risk arisen from government policy and the volatility in the stock markets is of particular importance to both policy makers and investors.

There are two parts to this research. Part one develops a policy-related volatility index based on the frequency of news articles published in the 5 selected sample official newspapers to measure the volatility and/or uncertainty in China's stock markets that are related to policy events such as government intervention, official comments, regulatory activities and market expectations or market rumors. Part two empirically identifies the impact of government policy on the volatility of the stock markets using regression analyses with the policy-related volatility index being the key explanatory variable. Results suggest that government policy has significant effects on the volatility of China's stock market. This is true for the entire sample period, as well as for the sub-samples of both bull markets and bear markets.

This presentation focuses on the empirical analyses of the effects of government policy on China's stock market volatility.



## **Effects of PAC and Lobbying contributions on Corporate Tax Avoidance**

*Jorge Romero*

Towson University

This study explores the link between PAC contributions and lobbying contributions and their effects on corporate tax avoidance. Specifically, this study looks at publicly traded firms over a long period that has incurred PAC and lobbying contributions. Documentation shows that the tax code may favor individual firms, so the research question explored in this study is: Do firms that incurred in these types of contributions paid fewer taxes than they would have otherwise? It is not fully understood the relationship between PAC and lobbying contributions. There is a complicated relationship between them where each of them may have critical implications in favorable regulations, in seeking influence, and subsidies from the government.

## **Essential Factors That Influence Corporations to Outsource to Sub-Saharan Africa: A Follow-Up Case Analysis of MBE Corporation**

*Jet Mboga*

Bloomsburg University of Pennsylvania

Outsourcing is a powerful way for organizations to enhance service, save money, and focus on core competencies while helping develop a cost-effective global chain that meets the increasing needs of customers regarding cost, flexibility, and responsiveness. Companies initiating outsourcing collaborations must decide not only between in sourcing versus outsourcing and near shoring versus far shoring; leaders must consider the scope of global projects. The purpose of this qualitative research was to conduct a follow-up with a case study that was conducted on a consumer electronics service company located in Northern USA under the pseudonym company name Megan Bay Enterprise (MBE) corporation. In this case analysis the decision makers wanted to track the effects if any of the initial case analysis and weigh out MBE's stand on the 2013 case analysis that had outlined benefits of opting to outsource to Sub-Saharan Africa (see Appendix A) instead of using in-house workforce to perform their core competency of customer service tasks. The participant sample was consistent with the 2013 case analysis and contained a purposeful sample of 20 MBE employees that had the same range of 1 to 15 years of working experience. The same 2013 questionnaire was applied when interviewing the managers at MBE Corporation. The present findings from the 2015 case analysis were undeviating from the first study and confirmed the following themes (a) gaining benefits such as opportunities to improve performance, (b) increase efficiency, (c) lower costs, and (d) increasing focus on core competencies. The proposed results could contribute to the organizational leaders understanding of the advantages of outsourcing by corporations that are relentless in using in-house workforce and cynical about using experienced outsourcing workforce for their services.

**Session 28: 9:45 am - 10:45 am**

**Pedagogy**

**Chair:**

*Cori Myers*

Lock Haven University

**Undergraduate Business Student Preferences in Emergency Remote Teaching During the Covid19 Pandemic**

*Matt Shatzkin*

York College of Pennsylvania

Emergency Remote Teaching, the act of teaching at a distance during a crisis, is a less studied field than traditional remote or online learning. However, during the Coronavirus (COVID-19) outbreak in March 2020, many colleges and universities physically closed and implemented Emergency Remote Teaching to continue the spring semester. As the practice of Emergency Remote Teaching will continue in varying degrees throughout the COVID-19 pandemic, it is valuable to understand the preferences and needs of students in order to deliver effective education. With this in mind, undergraduate students at Graham School of Business, York College of Pennsylvania were surveyed on their preference of Emergency Remote Teaching delivery method and frequency of virtual sessions. For the combination of flexibility and support provided, the preponderance of students preferred hybrid methods of delivery, which combined traditional online methods of asynchronous and synchronous methods. For similar reasons, the students preferred a moderate amount of virtual sessions, as opposed to virtual sessions for all classes, or none at all. These preferences were found to be both statistically significant and unaffected by the independent variables of working or the volume of classes taken. At the same time, these preferences were found to be somewhat disconnected with the methods of delivery provided by the respective instructors. Overall, this study builds upon previous research in the field of Emergency Remote Teaching which reflects the student preference for a combination of flexibility and support. Furthermore, it provides relevant insight into the ongoing practice of Emergency Remote Teaching and provides areas for future study that may contribute to improving the efficacy of this necessary practice as the COVID-19 pandemic continues.

**The Relationship Between Social Networking By Students And The Enhancement Of Learning Of Business And Management Students In Institutions Of Higher Education Of The Us: A Mixed Method Study**

*Abdulaziz Bahha*

Northern Kentucky University

The purpose of this mixed-method study is to examine the relationship between social networking by students and the enhancement of learning of business and management students in institutions of higher education of the US. The researcher conducted a literature review while proposing this topic for the dissertation. During the literature review, it is found that there was a significant research gap in the literature regarding the impact of social networks on the business management skills of students despite the fact that educational institutes in the US were rapidly implementing those networks. A large number of educational institutes have implemented social networks. Still, not much research has been conducted regarding the impact of these networks on the professional development and management skills of business students. Therefore, after identifying this research gap, the researcher is proposing to fill this research gap by conducting a primary study analyzing the impact of social networks on the management skills of students.

### **Alexa What's my GPA? A Taxonomy of Amazon Echo Educational Skills**

*Adnan Chawdhry*

California University of Pennsylvania

*Edmund Matecki*

California University of Pennsylvania

*Christian Ola*

California University of Pennsylvania

*Alex Dalton*

California University of Pennsylvania

The concurrent proliferation of voice-enabled consumer devices and the isolation of students at home due to the COVID-19 pandemic, presents a unique research opportunity to explore how these devices - such as market leader Amazon Echo and its Alexa Skills ecosystem - can enhance learning outcomes. While existing research centers around technical and privacy issues about these devices, there is scant consideration for educational opportunities, and no systematic evaluation of Alexa educational skills (aka apps). This preliminary study seeks to fill this gap in the literature by surveying popular Alexa Echo Educational Skills, and then evaluating them in terms of Bloom's taxonomy. The objective is to identify which Alexa Skills hold the greatest promise for promoting cognitive abilities and critical thinking among students.

### **Session 29: 9:45 am - 10:45 am**

#### **Marketing, Entrepreneurship**

##### **Chair:**

*Linda Hall*

State University of New York-Fredonia

## **Doing Good, Looking Good**

*Karen Robinson*

York College of Pennsylvania

The goal of this proposal is to provoke a discussion on whether doing good can financially benefit the fashion industry. This idea came from merging two important influences in my life: fashion and sustainability. This researcher has discerned that sustainability is essential to the survival of the fashion industry. The purpose of this research is to test the validity of that theory by examining current literature to explore the bases for this theory and explore what the industry is doing to prolong its existence, protect the environment and improve financial performance. The use of outcomes from this research presentation may provide aid to managers, researchers, consumers, academics and the industry.

## **Comparing Entrepreneurial Ecosystems - Technology Entrepreneurs and Social Entrepreneurs**

*Don Goeltz*

Holy Family University

The term “entrepreneurial ecosystem” was first used in the mid-1980s to describe the overall supportive environment for venture creation and success, with Silicon Valley as the prototypical example. It has been generally accepted that a robust entrepreneurial ecosystem is associated with both venture creation and venture success, although the research results are inconclusive and mixed. In addition, the definition and usage of the term has become less crisp as new categories have emerged, such as intrapreneurs and social entrepreneurs, as new funding sources are created, such as micro-lending and crowd-funding, and as digitization has decreased the necessity to be physically located in a geographic location.

This paper updates and expands the definition of entrepreneurial ecosystems and compares the updated term to two different types of entrepreneurial ecosystems, traditional technology-based and social entrepreneurship. Entrepreneurial ecosystems for technology ventures and social ventures in the Philadelphia area are used to illustrate the differences and to recommend strengthening both ecosystems.

### **Session 30: 9:45 am - 10:45 am**

#### **Healthcare Concerns/ Marketing/Pedagogy**

##### **Chair:**

*John D. Grigsby*

Thomas Jefferson University

## **Comparison of Health Care Power of Attorney Approaches**

*John Cameron*

Pennsylvania State University

The health care power of attorney approach affords a competent adult the ability to plan for future health care decisions. If the person is no longer capable of making decisions, the power of attorney authorizes the agent to make health care decisions on behalf of the principal. The power of attorney for health care may also include individual health care instructions. The enforcement of fundamental obligations between the physician and the agent will need to be considered in light of state health care power of attorney statutes. To provide health care services under the direction of the power of attorney, the healthcare professional is still required to comply with standards of appropriate practice. If the patient loses decision making capacity and is no longer able to participate actively, the health care power of attorney becomes effective and the agent assumes responsibility for making decisions for the care of the patient. The healthcare professional is required to follow statutory provisions prior to prescribing treatment for the patient. The interpretation of the statutory provisions by physicians, health care facilities, insurers and family may present uncertainty because of a multitude of scenarios, including treatment options, safeguards, prognosis, medical judgment, and impairment of dignity. Prior research to examine the variances in the provisions associated with health care power of attorney legislation within the United States has been limited. To address this gap in the literature, this paper will examine health care power of attorney legislative trends including the appointment, eligibility, access to health information, disclosure requirements, medical limitations, range of life-sustaining interventions and authority of agents.

## **A Systemic Model of the Latest Tactics in Marketing**

*Philip Van Berten*

Stevenson University

This qualitative research claims to clarify the respective capabilities, as well as appropriate opportunities brought to digital marketing by social network marketing, big data, inbound marketing, and design thinking. A systemic modeling approach of the general marketing practice describes the relationship and interactions of each of those digital marketing tools. The result is a decision making conceptual tool designed to help marketers in their practice.

## **Effectiveness of Online Course Engagement Methods to Improve Learning Outcomes**

*David Jordan*

Slippery Rock University of Pennsylvania

*Sunita Mondal*

Slippery Rock University of Pennsylvania

*Natalie Dick*

Slippery Rock University of Pennsylvania

According to the US Department of Education, about 20% of post-secondary undergraduate students were taking at least one distance education course in 2008 (Radford & Weko, 2011). By the fall of 2018, the percentage of undergraduate students enrolled in online courses had increased to 35% (US Department of Education, 2018). Yet, as the trend toward distance education enrollment increases, academic leaders remain skeptical of its efficacy. According to a study conducted through the Online Learning Consortium, only 29.1% of academic leaders reported that their faculty accepted the “value and legitimacy of online education” (Online Learning Consortium, 2016). There is a need for more evidence that online education results in adequate student learning outcomes. In addition, more evidence is needed to demonstrate which methods are effective in engaging students in the online realm. This study investigates factors of online engagement and how they may lead to improved learning outcomes for online students. This is accomplished through the examination of an online course engagement rubric implementing an Ordinary Least Squares (OLS) regression analysis. The variables in the rubric demonstrate ways in which online course instructors can encourage engagement and improve student performance outcomes in online pedagogies.

**Session 31: 11:00 - Noon**

**Ethics**

**Chair:**

*Jane Booker*

Pennsylvania State University

**The Corporate Performance After Unethical Behavior: A Review of Contemporary Ethics Scandals**

*Y. Bora Senyigit*

King's College

The corporate performance has been affected by various ethical factors such as an ethical leadership, ethical culture, and a shared commitment of the management and employees to the core values of the corporation. The collapse of Enron Corporation in 2001 or the Volkswagen emission scandal in 2015 show that an unethical behavior or a lack of ethics can do significant harm to a corporation. However, the outcome of recent corporate ethics scandals is different from that of the accounting scandals of the early 2000's. For example, Volkswagen has recovered from the damage caused by the emission scandal, but Enron, WorldCom, and others declared bankruptcy after their unethical accounting practices. The purpose of this study is to examine contemporary corporate ethics scandals such as Toshiba in Japan and Volkswagen in Germany and analyze how these scandals have affected the corporate performance of Toshiba and

Volkswagen. In addition, this study also goes further by exploring the recovery process of these respected corporations.

### **How to Plan and Execute An Interdisciplinary Business Ethics Case Competition**

*Alexa Laskowski*

West Chester University of Pennsylvania

*Richard Barndt*

West Chester University of Pennsylvania

*Peter Oehlers*

West Chester University of Pennsylvania

A solid grounding in the fundamentals of ethical decision making in the professional world is an essential part of a business education. The ability to make decisions that balance ethical and financial considerations often requires critical thinking, in depth analysis, problem solving, teamwork, and communication skills. While the fundamentals of these skills can be presented in core coursework, the complexity often faced in making ethical business decisions can be brought to life through an interdisciplinary ethics case competition. This type of interactive learning experience transcends and elevates the typical classroom experience by giving students the opportunity to interact with peers and professionals, learn from each other, and develop a more diverse educational background. This paper explores the benefits of using interactive case competitions as a learning and professional tool. Additionally, it chronicles the process followed by leaders of a Beta Alpha Psi chapter in organizing and executing a successful interdisciplinary business ethics case completion. The paper describes how approximately fifteen teams of six students each made up of majors from multiple business disciplines, mathematics, and computer science came together for a one-day competition judged by a panel of sponsor firm representatives. This paper offers a successful model for schools, student organizations, and sponsoring organizations to follow in planning and executing an interdisciplinary business ethics case competition and is supported by anecdotal evidence from participant and sponsor post-event debriefings.

### **Examining Online Cheating in Higher Education Using Traditional Classroom Cheating as a Guide**

*Kerry Adzima*

Pennsylvania State University-Erie

Academic dishonesty in higher education is a perverse problem affecting institutions of learning in many countries across the globe. More alarmingly, numerous studies have pointed to increasing rates of cheating and plagiarism over the past few decades offering a wide array of explanations and theories for this trend. A relatively new feature of both higher education and the discussion of academic dishonesty involves the growing market for online education. Within the last decade, online education has become a permanent

fixture increasing its reach in education markets throughout the world. The trend of online education is seen as bringing with it a new set of opportunities and challenges related to academic dishonesty. With high rates of cheating already a well-documented problem in the traditional (face-to-face) learning environment, it is important to analyze how online education factors into this scenario. The goal of this paper is to provide the reader with a critical analysis of the current literature on academic dishonesty in online education and to propose areas for future research where gaps in the literature exist.

**Session 32: 11:00 - Noon**

**Cybersecurity and Remote Learning**

**Chair:**

*Cori Myers*

Lock Haven University

**Government Cybersecurity: The State of the Union**

*Carolyn LaMacchia*

Bloomsburg University of Pennsylvania

*Edward Keller*

Bloomsburg University of Pennsylvania

Businesses often collect and store sensitive personal information in order to perform necessary functions like satisfying customer orders. Governmental organizations also collect and store sensitive personal information to perform necessary functions like collecting taxes, renewing licenses, and providing social security benefits. Cybersecurity breach events affect businesses of all sizes and government office alike. The liability laws for business and government differs. The law incentivizes businesses to implement a comprehensive cybersecurity platform. However, the common law doctrine known as sovereign immunity and the Federal Tort Claims Act can influence a government office to not invest limited budgetary dollars for adequate cybersecurity protection. This article reports on the state of a sampling of government organization's cybersecurity programs.

**Assessing the Organizational and Personal impacts of Data Breaches**

*Adnan Chawdhry*

California University of Pennsylvania

*Mattie Slonekar*

California University of Pennsylvania

Today's evolving technological environment relies heavily on interconnected systems over using the world wide web that collect, store, and process metadata about individuals and their activity within each respective information system. The amount of data collected doubles each year allowing organizations to analyze it and develop effective strategies



that can improve customer experience and drive increased revenue. Other organizations store these data points as public record including criminal record searches, property assessments and sales, and other records that available to the general public. While the collection of these data points are pivotal to organization for various reasons, the data itself can contain highly personal information that if breached could result in negative impacts to these organizations and the individuals they represent. More importantly, what happens when this information is inaccurate and publicly available through the internet. This paper will study the various sources information systems that collect our personal information, the impacts to us for data breaches, and the effect of disseminating inaccurate information publicly. The assessment will conclude with recommendations on how to better protect ourselves from data breaches and dissemination of inaccurate information.

## **Online Learning Tools Effectiveness of Podcasts in a Remote Environment**

*Elizabeth O'Hara*

Assumption University

Keeping students engaged in the classroom is not a new challenge for higher education faculty. Lectures, case studies, and slide presentations are often the primary mode for in-person instruction. The increase of online and remote teaching has caused faculty to rethink pedagogical practices and methods of delivery.

To explore effective online learning techniques, a study is being conducted at a small, liberal arts Catholic college in Massachusetts. The study is focused on the effectiveness of various technology, specifically Podcasts, to teach, engage and motivate students to learn in a challenging environment.

Data are being collected from students who have used podcasts as part of their online learning curriculum.

Problem Statement: Are students more or less engaged in an all remote online teaching environment? Do podcasts create a stimulating and interesting method of learning and mode of delivery?

Lecture recordings are the most popular form of podcasts but their use as supplementary or additional materials in the form of post-lecture summaries, interviews, discussions, and reminders are also found.

The podcasts used in this study are not recorded lectures. Instead, the podcasts are professionally produced, audio only podcasts where executives in various sport related fields were interviewed. A survey based on student self-assessment of the effectiveness of the podcasts, the relativity of the content is being conducted.

**Session 33: 11:00 - Noon**

**Technology Pedagogy**

**Chair:**

*Joshua Chicarelli*

California University of Pennsylvania

**Other People's Profiles: Using LinkedIn as a Teaching Tool**

*Bernice Marie Purcell*

Holy Family University

Faculty encourage students to create LinkedIn profiles and to use LinkedIn for job searches, but often realize that as soon as the profile is created, many students abandon LinkedIn. A new approach is to incorporate a series of assignments in which students not only create a profile but then use LinkedIn for a further assignment. The students were required to develop a search strategy of their own, explain the search strategy, find three people with positions the students aspire to, and analyze the profiles to explain why these people are suited for their positions.

**Impacts of Project Based 3D Printing Modules on Student Technology Efficacy**

*Laura Gurney*

Husson University

*Kimberly Davis*

Husson University

This study examines the impact of project-based 3D printing educational modules on technology self-efficacy in private university students. Utilizing free, online software packages and university owned 3D printers, along with specific client-based project requirements, students showed an increase in technology confidence levels, reported increased consideration of future technology implementation, specifically 3D printing, in future employment, and increased appreciation of 3D printing capabilities. Pre- and post-surveys of participating students in the learning modules showed increases in self-reported confidence in technology capabilities and perceived usefulness of 3D printing within their career field. Students surveyed in the same major, without exposure to the project-based technology module expressed desire for similar 3D printing unit integration.

## **Using Excel as a Structured Learning Environment**

*Eric Blazer*

Millersville University of Pennsylvania

Excel is the tool of choice in the business world for data analysis and financial modeling. In higher education Excel can be used to develop a rich, real time learning environment for students. By using conditional formatting, data validation fields, embedded comments, videos, and other Excel features faculty can create rich interactive worksheets that provide students just-in-time learning and real-time feedback. This paper describes the basic techniques for creating dynamic self-correcting worksheets to illustrate a variety of concepts in finance and accounting with applications to other fields. It describes how to use Excel to develop a rich visual hands on learning environment.

### **Session 34: 11:00 – Noon**

#### **Organizational Dynamics**

##### **Chair:**

*Norman Sigmond*

Kutztown University of Pennsylvania

#### **Social Distancing of Virtual Work**

*Annette Rogers*

University of Hartford

*Meghan Rickard*

University of Hartford

As a result of a worldwide pandemic in March 2020, the people of the United States of America experienced a shock as many workers were literally moved overnight from working at desks in corporate offices, to performing virtual work at home. For some these were shared offices, many times makeshift, while also being utilized to home-school children. The COVID-19 pandemic forced businesses, large and small, to either close, or allow their workforce to work from their homes, with the intent to slow the spread of COVID-19 through social distancing. While some employees were already working virtually, or utilizing a hybrid working model, other employees were forced to work virtually for the first time. When major changes occur in the working environment, managers are expected to oversee the transitions and support workers as necessary (Sirkin, Kennan & Jackson, 2005).

This is a pilot study. The purpose of this paper is to explore how workers experienced their supervisor's management of them in a virtual working environment during the mandatory social distancing resulting from COVID-19. It further expounds on the potential to continue working virtually as offered by the participants of the study.

## **Gender Equality in Business and in Financial System**

*Nihal Bayraktar*

Pennsylvania State University-Harrisburg

This paper investigates the empirical link between gender equality in businesses and financial inclusion of women. The research question is whether gender equality in access to financial instruments and the share of women in businesses move together. The paper includes tabular and graphical analysis as well as probit regressions. The empirical model controls for many related variables, such as gender equality in education and the size of informal sector. The findings, indeed, support the expected results that improvements in financial inclusion of females may go hand in hand with higher shares of female involvement in businesses. The findings of the paper have useful policy implications, such as increasing the presence of women in the business world may require gender equality in financial inclusiveness. Policies enhancing the presence of females in financial systems can be a good starting point for gender equality in the work environment.

## **Emotional and Cultural Intelligences' Impact on Extra-Role Job Performance in Russia**

*Robert Engle*

Quinnipiac University

*Nikolay Dimitriadi*

Rostov State Economic University

*Katarzyna Toskin*

Quinnipiac University

A great deal of work has been done in recent decades examining the impact of emotional intelligence (EQ) and cultural intelligence (CQ) on extra-role behavior and job performance. However, comparatively little of this research has used both EQ and CQ constructs when doing this. In addition, the available research literature is virtually silent with regards to the relationships of these constructs in Russia. Using the Thomas et al. (2015) model of CQ which separates motivational CQ from the Earley and Ang (2003) core CQ subconstructs, this study examines these relationships using a sample of 189 supervisory and non-supervisory subjects in Russia. The results suggest that motivational CQ is an antecedent of both CQ and EQ, both of which significantly impact extra-role job performance along with the control variables of supervisory work role and the degree of daily interpersonal interactions. EQ and CQ factors were also found to mediate the motivational CQ and job performance relationship. In addition, necessary condition analysis was completed adding to model insights. These results have potentially significant implications for current EQ-CQ model theories, which are discussed along with study limitations and need for future research.

**Session 35: 11:00 – Noon**

**Machine Learning/Trade/Accounting**

**Chair:**

*Lisa Walters*

State University of New York-Fredonia

**Applying Machine Learning to Classify Player Importance in the NBA**

*Azene Zenebe*

Bowie State University

*Nega Lakew*

Bowie State University

*Kirk Williams*

Bowie State University

Players win or lose as a team; however individual players play important role in promoting teams and in advertisement. It is an important task to identify best players. This research attempts to use machine learning to predict a player level of importance following the CRISP (Cross-Industry Standard Process for Data Mining) method and WEKA (Waikato Environment for Knowledge Analysis) software. The research collects and cleans the 2018-19 regular season performance data from NBA.com and ESPN.com for 601 players. The features in data used for machine learning are games played, games started, minutes played, points scored, offensive rebounds, defensive rebounds, rebounds, assists, steals, blocks, turnovers, assists to turnover ratio, player efficiency and NBA's real plus minus (RPM) statistic. The RPM statistic, computed by sport analysts, is used to classify player's importance with values: High (H) with RPM of +1.51 and above; Average (A) with 0 to +1.50; Low (L) with -0.01 to -3; and Very Low (VL) with -3.1 and lower. Using 10-fold cross-validation machine learning technique, the Logistic, Artificial Neural Network, and Random Forest machine learning algorithms perform relatively well with a classification accuracy of 68%, 67%, and 66%, respectively; compared to 25% accuracy for a random guess. With more data, from other seasons, a better accuracy can be achieved. When new performance data come, the classifier models predict players' importance level without the involvement of sport analysts. This allows Teams know who are the most important players and therefore, know who are their most marketable players.

**Would a US-India Free Trade Agreement Be Beneficial for India?**

*Neetu Kaushik*

LaGuardia Community College, City University of New York

*Niloufer Sohrabji*

Simmons University

The paper examines the potential benefit of a U.S.-India free trade agreement (FTA). FTAs are expected to not only increase trade but also improve the structural composition of trade towards higher valued goods and services. In turn, these improvements can raise real GDP growth, create employment opportunities, support infrastructure investment, and improve other development indicators. We use a case study approach for our analysis. Specifically, we examine India's FTAs with advanced economies as well as U.S. FTAs with emerging markets to speculate about the changes in India's export position with the U.S. Through this we draw conclusions about the long-run potential benefits of a U.S.-India FTA. We will also analyze the impact of the possibility and the implications of an FTA due to the COVID-19 crisis.

### **Research Trends in Accounting Fraud Using Network Analysis**

*So-Jin Yu*

State University of New York-Fredonia

*Jin Sung Rha*

Inha University

Accounting fraud is a highly unethical management activity with a significant negative influence on stakeholders, that can destroy a firm's long-term sustainability prospects. Given the considerable progress in this field, it is necessary to provide a comprehensive theoretical organization of the research along with a trend analysis. This study employs network text analysis to systematically analyze research trends in accounting fraud, by combining text mining techniques and network analysis. Unlike other research trend studies that present statistical data by classifying research topics and methodologies, this study forms networks using trait information of studies such as "keywords" and "authors," and engages in a variety of related analyses such as centrality and cluster analyses. Through these exercises, it is possible to identify key research areas and groups. Results suggest that literature on accounting fraud has been developed based on six keywords: fraud detection techniques, executive compensation, assessments of fraud risks in audit processes, forensic accounting, corporate governance, and various topics relating to top management. Overall, the authorship analysis suggests that the most contributing key authors in the clusters are Carpenter, Jones, Brazel, Zimbelman, Cohen, Cumming, Carcello, Kaplan, and Lennox.

## **Conference Concluded**

*In the interest of space, references for abstracts are available via request to the authors.*

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