Welcome to the Thirteenth Annual
Hawaii International Conference on Business

Aloha!

We welcome you to the Thirteenth Annual Hawaii International Conference on Business. This event offers a rare opportunity for academics and other professionals from around the world to share their broad array of perspectives. True to its primary goal, this conference provides those with cross-disciplinary interests related to business to meet and interact with others inside and outside their own discipline.

The international attendees to this conference bring a variety of viewpoints shaped by different cultures, languages, geography and politics. This diversity is also captured in the Hawaii International Conference’s unique cross-disciplinary approach. The resulting interaction energizes research as well as vocation.

With Waikiki Beach, Diamond Head and the vast South Pacific as the backdrop, this venue is an important dimension of this conference. For centuries a stopping place of explorers, Hawaii has historically been enriched by the blend of ideas that have crossed our shores. The Hawaii International Conference on Business continues this tradition in the nurturing spirit of Aloha. Along with its ideal weather and striking beauty, the Hawaiian Islands provide natural elements to inspire learning and dialogue.

The 2012 conference was a great success. We hosted nearly 180 participants representing more than 15 countries. Thank you for joining the 2013 Hawaii International Conference on Business!

The 2014 Hawaii International Conference on Business will be held May 22 – 25, 2014 at the Waikiki Beach Marriott Resort & Spa in Honolulu, Hawaii. Please check our website in early July for more details!

http://www.hicbusiness.org
E-mail: business@hicbusiness.org
Phone: (808) 941-6022

The Proceedings Publication can be found on the CD ROM (ISSN #1539-722X).
Registration Hours

<table>
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<tr>
<th>Date</th>
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<tr>
<td>May 22, 2013 (Wednesday)</td>
<td>4:00pm - 8:00pm</td>
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<tr>
<td>May 23, 2013 (Thursday)</td>
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<td>May 24, 2013 (Friday)</td>
<td>7:00am – 1:00pm</td>
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<td>May 25, 2013 (Saturday)</td>
<td>7:00am – 1:00pm</td>
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<tr>
<td>May 26, 2013 (Sunday)</td>
<td>7:00am – 1:00pm</td>
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(Registration Desk is in the **Waikiki 1 Room**, on the 3rd Floor of the Waikiki Beach Marriott Resort & Spa)

Concurrent Session Times

8:00-9:30 AM; 9:40 – 11:10 AM; 1:00 – 2:30 PM; 2:40 – 4:10 PM

**Session Chairs** are asked to:
- Introduce the participants.
- Start and end the sessions on time.
- Lead discussions. It is up to the Session Chair if questions and answers will come after each paper, or if questions and answers will come after all of the papers in the session are through presenting.

All participants of each of the sessions should feel free to consider themselves as discussants.

Internet Access

Limited Internet access will be provided in the registration room for participants to check their email. There will be a small number of computer stations provided by the conference for Internet use. Please limit use of these computers to 15 minutes.

If you have your own laptop with wireless Internet capabilities, you will be able to pick up our wireless signal in and around the registration room. The wireless Internet SSID is **“HIC”**. Password: **HAWAII2013**

Please note that Internet access is ***NOT*** provided in any of the presentation rooms.
**Breakfast** - Four breakfasts are included with registration (Conference Badge is required for breakfast entry everyday):

- **May 23rd, 2013 Thursday 7:30 AM – 9:00 AM** Kona Moku Ballroom
- **May 24th, 2013 Friday 7:30 AM – 9:00 AM** Kona Moku Ballroom
- **May 25th, 2013 Saturday 7:30 AM – 9:00 AM** Kona Moku Ballroom
- **May 26th, 2013 Sunday 7:30 AM – 9:00 AM** Kona Moku Ballroom

Additional breakfast coupons are available for $25 each at the registration desk.

**Coffee/Snack Breaks**

Thursday – Sunday 11:00 AM - 1:00 PM (Coffee/Snack Breaks will be located near the registration room)

**Optional Special Evening Event:**

**Germaine’s Luau: Sunday, May 26th (Pick up will be at 4:30 PM at Waikiki Beach Marriott Resort & Spa)**

Located on a private beach on the west coast of Oahu, Germaine’s Luau exudes the secret charm of old Hawai’i. Indulge yourself in a multi-course-all-you-can-eat feast of the taste-tempting authentic Hawaiian and American entrees while enjoying refreshing tropical cocktails. Then sit back and enjoy the most spectacular Polynesian Revue in Hawaii. **It should be noted that tickets and refunds are no longer available for Germaine’s Luau.**

**Audio/Visual Equipment:**

The conference will provide the following in each presentation room (excluding poster sessions):

- ✓ Laptop Computer (Please see notes below regarding the laptops)***
- ✓ LCD Data Projector (with screen)
- ✓ DVD Player (also plays audio CD’s)

*** The laptops will accept CD-ROMs, DVD’s, and USB “Flash” drives. Microsoft PowerPoint, Word, and Excel are installed on each laptop for your convenience. We will not be able to install any special software that your presentation may require. However, if you brought your own laptop, you may use it instead of the one that is provided. Please note that Internet access is **NOT** provided in any of the presentation rooms.
"Kokua?"

The University’s Role in Building Sustainable Communities

"kokua" - is the act of being helpful. To provide relief by assisting others. To lend support whereby one assumes the same sense of responsibility as the receiver of the assistance toward completing a task or activity. Extending loving, sacrificial help to others for their benefit, not for personal gain.

Hawai’i is known for its welcoming hospitality, it’s aloha - the unconditional extension of trust and friendship. Here in Hawai’i the common definition of kokua is “to help or render assistance” yet often times in the academic community we are guilty of telling the third biggest lie when we say that “I am from the university and I am here to help you.” For those of us who are involved with educating and empowering business leaders at all levels, we should be aware of how our engagement prepares those we work with, both in and out of the university, to do well and to do good.

Wayne M. Tanna, Professor of Accounting at Chaminade University in Honolulu, Hawaii has developed and implemented service-learning initiatives in his classes to further his students’ educational experiences. Building on the Hawaiian value of "kokua", he regularly involves students in activities where service in the field fits into a course curriculum to include tax clinics at homeless shelters and pro-bono legal service assistance in low income communities. Mr. Tanna has made presentations on service learning at numerous state, regional and national conferences. As an exemplary role model for the Chaminade University Marianist community, his volunteer efforts, community non-profit work and activities has garnered him numerous local and national awards and recognitions from the State of Hawaii to the American Bar Association.

This year alone, Mr. Tanna, his students and community collaborators provided tax assistance to over 8,200+ in Hawaii, resulting in over $7.2 million in tax refunds. Their assistance on tax returns for the homeless and indigent have made the difference in providing the needed deposits for housing to help people out of their homeless situation and the extra funds for provisions for transportation, meals and basic daily needs.

As a professor, he teaches classes in taxation, accounting, business law, ethics, management, international law, environmental studies, history, political science, education and pastoral leadership. Mr. Tanna holds a Bachelors Degree from the University of Hawaii, a Juris Doctor from Northwestern School of Law at Lewis & Clark College and an LL.M. in taxation from McGeorge School of Law. Mr. Tanna is currently licensed to practice law before all Hawaii State Courts, Federal Courts, U.S. Tax Court and the U.S. Supreme Court.
An Economic and Philosophical Analysis of Public Goods
One reason why market failure is said to occur is due to the existence of so-called public goods. I challenge this claim. I show based on an economic and philosophical analysis that “public goods” are not in fact an example of market failure.
Simpson, Brian —— National University

The Paradox of Plenty and the Curse of Resource Rent Volatility the Perils of Boom Bust Budgeting
Government budgetary decisions are driven by resource rent volatility which influence economic growth in two fundamental ways. First in periods of prosperity, the risk of rent seeking behavior is heighten which leads to a potential loss in wealth and lower growth and second, the discontinuity of the budgeting process disrupts the growth process itself. This paper examines the economic impact of resource rent volatility in an economy that is dependent on natural resources.
Lynch, Scott —— Memorial University

The AHP Approach evaluating Brand Equity from the Company’s View for The Case Healthcare Center in Taiwan
In order to have a strong brand, The company must be clear the company’s view of the company's brand awareness. Therefore, the objective of the research is to investigate into the opinions from company in terms of brand equity. this research used the Analytical Hierarchy Process (AHP) as research method to determine the priority of each brand equity factor from the company's view.
Huang, Wan-Tran —— Asia University, Taiwan
Lian, Wei-Ling —— Asia University, Taiwan

Luxury Accessory Branding in China
Research provides analysis of the luxury accessory market and branding practices in China. It also focuses the U.S. Coach experience in reaching customers. Author emphasized a shift into market maturity in the country that challenges the original entry strategies by the brand and requires changes in terms of long-term presence and expansion. Paper is based upon review of consumer behavior and brand perceptions of the Chinese luxury buyers.
Ostapenko, Nikolai —— University of the District of Columbia

Implementing a High-Impact, Critical Thinking Process in a Learner-Centered Environment
Introduction to a five-step pedagogical process to transition courses, in any discipline, toward one that develops critical thinking skills in a learner-centered environment. An active learning environment provides opportunities for interaction and involvement around clear objectives (Smart & Csapo, 2007) where teachers empower learners to construct knowledge for themselves (Webber, 2011). Active learning strategies develop more engaged students, with deeper learning and a greater ability to solve problems and think critically (Smart & Csapo, 2007).
Limbach, Barbara —— Chadron State College
**The Long-Run Relationship Between Consumer Price Index and Advertising Budgeting**
This paper examines the long-run relationship between a firm’s advertising budget and economic factors, including, short-term interest rates, term spread and consumer price index.
Supanvanij, Janikan —— St. Cloud State University

**Performance Analysis and Determinants of Financial Soundness and Profitability of Pharmaceutical Industry in Bangladesh**
In this study, an attempt will be made to examine the performance of pharmaceutical companies and evaluate the profitability determinants of this industry. The study aims at measuring the financial conditions of selected pharmaceutical companies of Bangladesh in terms of their operating and market performance, and testing financial soundness by using Altman's Z-score model.
Jannatunnesa —— Salve Regina University

**Face to Face Instruction or Online – Is One Better Than the Other?**
Is face to face (F2F) instruction better than Online? Initial results of a four year study will be presented. Over a four year period, the same class was taught F2F and Online by the same professor using the same tests, same student notes, same assigned homework, etc. Preliminary results favor F2F over Online.
Serrett, Randy —— University of Houston-Downtown
Shelton, Margaret —— University of Houston-Downtown
Liu, Cathy —— University of Houston-Downtown
Rowe, Beverly —— University of Houston-Downtown

**Logic Fallacies: A Useful Accounting Education Tool**
Critical thinking ability by accounting graduates has been strongly advocated by both the accounting profession and academia for quite some time. Our paper presents a novel approach for developing this ability within the current accounting curriculum by using logic fallacies. These approach offers the advantage of development of critical thinking in an accounting context and without adding additional courses.
DeCelles, Michael —— Angelo State University
Sparks, Howard —— University of Alaska, Fairbanks

**A Mini-Course Approach to Incorporate IFRS into the Accounting Curriculum**
This paper describes a mini-course approach to incorporate IFRS into the accounting curriculum as an alternative to integration in the intermediate courses. I provide course learning goals and describe the mini-course structure, discuss results from student evaluation of achievement of course learning goals, and identify potential advantages and disadvantages of the approach. This approach has the primary benefits of being cost-effective in terms of university and faculty resources required and promoting meaningful student learning of IFRS material.
Wilburn, Nancy —— Northern Arizona University
Leadership & Entrepreneurship in Action
If you are an entrepreneur looking to develop the leadership capacity of your business, this workshop will provide you with an assessment methodology to evaluate and identify what your individual and team leadership needs are, and practical leadership tools to develop yourself and your team to lead your business into a successful future.
Waisman, TC —— Adapt Coaching & Training
Hamilton, Julie —— Julie Hamilton & Associates Inc.

High Tech vs. High Touch: Using Appropriate Methods for Multi-Level Organizational Communication
This presentation will deliver the results of research focused on internal communication of important information by senior leadership of large organizations. Survey questions based on the task-technology fit model and the technology acceptance model were used to determine the most appropriate method/media of communication and to evaluate effectiveness of communication strategies. Key factors considered include organization size, organizational structure, and type of information being conveyed.
Homan, Joseph —— CornerStone Contract Services LLC
Kim, Philip —— Walsh University

Clustering of Financial Time Series
Time Series clustering has important applications in finance; new methods are developed in this paper and applied to grouping exchange rates. Methods to identify the shift the cluster membership are developed which are useful for pairs trading type strategies.
Velu, Raja —— Syracuse University

CAPM, Components of Beta and the Cross Section of Expected Returns
A conditional version of the Capital Asset Pricing Model (CAPM) explains the cross section of expected returns, just as well as the three factor model of Fama and French. This is achieved by measuring beta (systematic risk) with short-, medium- and long-run components. More immediate changes in risk such as changes in portfolio characteristics are captured in the short-run beta component, whereas, more slowly changing risk is captured in the medium- and long-run beta components.
Cenesizoglu, Tolga —— HEC Montreal
Reeves, Jonathan —— University of New South Wales

Investment Performance of Multinational Common Stock Portfolio in Emerging Markets
The global competition and market saturation has led the corporate managers to look for business opportunities in emerging markets. The purpose of the research was to determine whether the investors have opportunities to make excess returns in emerging markets. The results of the analysis suggest that multinationals with business concentration in emerging markets have potential for providing superior risk-adjusted returns than the multinationals with concentration in developed countries.
Ahmed, Mohammed —— Webster University
Ahmed, Betty —— University of Phoenix Online
Measuring Political Skills – An Empirical Study in Taiwan
Based on a 40-item political skill item pool, this study developed an instrument suitable for measuring Taiwanese political skills. The extracted items for Taiwan are different from the ones for the U.S. Cultural influences should be considered in the development of political skill measurement.

Chen, Tse-Lu — Chang Jung Christian University, Taiwan
Lin, Chieh-Yu — Chang Jung Christian University, Taiwan

Myers-Briggs Type Indicator, A/B Personality Types, and Locus of Control: Where Do They Intersect?
Organizational researchers continually strive to establish models and patterns to predict the behavior of employees within the organizational context. However, much of this research relating to personality types has been conducted in silos. Therefore, the goal of this paper is to explore the relationships between Myers-Briggs Type Indicator, A/B Personality Types, and Locus of Control. Data were collected via survey from 276 business students.

Fretwell, Cherie — Troy University
Lewis, Carmen — Troy University
Hannay, Maureen — Troy University

Producing Switchgrass Biomass for Conversion to Liquid Fuels: Inflated Expectations and Unfulfilled Mandates
Prior to investing hundreds of millions of dollars in a lignocellulosic biorefinery, due diligence would require a business plan that encompasses the complete chain from feedstock acquisition to product sales. A market for cellulosic biofuels was mandated by the 2007 U.S. Energy Independence and Security Act. Cellulosic biofuels have not been produced at the mandated levels, suggesting a problem with the economics. The cost and characteristics of a potential switchgrass biomass supply system are determined.

Epplin, Francis — Oklahoma State University

Economics of Algae Biofuels Production
The economic and financial feasibility of Algal biofuels are evaluated under alternative cultivation and harvesting systems. Preliminary results indicate significant improvements in CAPEX and OPEX will be needed for an economically viable industry.

Richardson, James — Texas A&M University
Johnson, Myriah — Texas A&M University
Outlaw, Joe — Texas A&M University

A Reverse Engineering Analysis of Cellulosic Ethanol Production Economics
There is considerable geographic variability in the economics of feedstock acquisition and logistics. A significant amount of research has been that provides a basis of evaluating differences in alternative cellulosic ethanol conversion technologies given alternative feedstocks and petroleum fuel prices. This research utilizes a simulation approach to reverse engineer the implied conversion costs for profitable plant operations for various feedstocks and at alternative petroleum prices.

Outlaw, Joe — Texas A&M University
Raulston, Marc — Texas A&M University
Richardson, James — Texas A&M University
**Trafficking Infrastructure: A Study of Graduate Students’ Perception of Organized Crime and Trafficking**

This paper will seek to integrate a study of the human trafficking infrastructure and how it affects travel and tourism. The study includes a survey of the perceptions of this particular branch of international crime.

Thombs, Amy —— Roger Williams University

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Trotter, Richard —— University of Baltimore

**When “Getting Your Bell Rung” May Lead to “Ringing the Bell”: Potential National Football League Liability for Player Concussions**

The frequency of athletic concussion litigation is astonishing, yet no author has yet looked at the likelihood of successful recovery by the alleged victims. This article addresses the likelihood of successful recovery based upon the most commonly plead causes of action and likely defenses.

Reich, Brad —— University of Puget Sound

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**Recruitment and Retention of Physicians in Rural, Medically Underserved Areas: A Literature Review**

An examination of the current literature on the recruitment and retention of physicians in rural areas is presented, demonstrating a need for further research in the field.

Lee, Dane —— Texas Wesleyan University

Nichols, Tommy —— Texas Wesleyan University
Towards an Effective Management Model for High-End Human Capital: A Taiwanese SME Case Study
This study takes a Taiwanese small-and-medium enterprise as an example and describes its human resource management system for developing and managing the contract teachers who are regarded as high-end human capital. The human resource functions include recruiting, selection, training, dispatching, re-training, compensation, and quality control.
Wei, Yu-Chen — National Taipei University of Education, Taiwan

Using Smart Mobile Technology to Support Management Education in Business Schools: A Case Study
The authors use a case study strategy to explore the fit between emerging smart mobile technology and management education in the current research. The pedagogical foundation, the teaching practice, and the students’ feedback in the iPad Program of this case study provide several contributions to pedagogical research for the management discipline and front line educators in business schools in the U.S.
Han, Bo — University of the Incarnate Word
LeMay Burr, Patricia — University of the Incarnate Word

How Zappos Uses Organizational Culture and the Service Profit Chain to Wow Customers
The service profit chain (SPC) model has been recognized as a key framework for determining how service quality can impact customer retention and profitability. Organizational culture is critical in this model for creating the job expectations and motivation for employees to deliver exceptional customer service. This case study discusses the specific leadership and human resource (HR) practices devised by CEO Tony Hsieh at Zappos to create an organizational culture that promotes employee satisfaction and in turn the delivery of high personable customer service quality.
Milliman, John — University of Colorado at Colorado Springs
Ferguson, Jeffrey — University of Colorado at Colorado Springs

One Planet Living - Shift to Sharing from Scramble
We are using 50 per cent more resources than the Earth can provide. We have to shift to one planet living. Toward one planet living, I set up Seven S vectors, which are share, small, slow, simple, soil, soul and society. Using seven S as vector, the holistic change has been required. Together with the seven S and three parts of need to be changed described above, I named it, ‘one planet living mandala’.
Imahori, Yoko — Otemon Gakuin University
Time: 2:40 - 4:10 PM / Thursday - 5/23/2013 / Room: Honolulu
Session Topic: Entrepreneurship  Session Chair: Rigby, Colleen

**Proactive Personality: Cross Cultural Differences Amongst Informal Entrepreneurs In South Africa and New Zealand**

The Proactive Personality Scale was administered to informal entrepreneurs operating market stalls in South Africa and New Zealand. South African informal entrepreneurs have significantly higher levels of proactivity than New Zealanders. There seem to be three main areas in which they excel: challenging obstacles, developing and implementing novel ideas and a strong sense of social responsibility in helping others. This raises the questions of whether environmental factors influence the level of proactive propensity individuals develop.

Rigby, Colleen — The University Of Waikato
Donald, Fiona — University Of Witwatersrand, Johannesburg South Africa
Mueller, Jens — The University Of Waikato

**Exploring and Delighting Social Entrepreneurship in Business Entities: Case Study of Taiwan**

The dissatisfaction to economic rationality fosters the emerging of social entrepreneurship as well as the advocacy for public justice and environmental sustainability. In Taiwan, business entities, with social entrepreneurial practice, embed social value within organization, intend to change the society with innovative approach, are deserved to be researched. This study, hopes to delight the social value that is hidden behind projects, intends to promote and discover the fitting social entrepreneurial approach for Taiwanese society.

Kao, Ming-Rea — Wenzao Ursuline College of Languages, Taiwan, R.O.C.
Sheu, Huai-Zhi — Wenzao Ursuline College of Languages, Taiwan, R.O.C.

**Understanding Innovation through the Metaphor of “Playing in the Sandbox with Friends”**

Can anyone learn to be more innovative? Innovation may not be a matter of learning but of unlearning. We have in us an instinctive drive designed to push us to learn and experience important principles of innovation, things like; curiosity, discovery, exploration, experimentation, communicating, and socializing. This instinctive drive is called play. This paper explores play principles, environments, tools, materials and collaborations that lead to innovation.

Skaggs, Paul — Brigham Young University

Time: 2:40 - 4:10 PM / Thursday - 5/23/2013 / Room: Kou
Session Topic: Cross-disciplinary  Session Chair: Chang, Yuan-Chieh

**Firm Attributes, Appropriability and User Innovation: A Comparative Study between Taiwan and Korea**

The paper mainly examines firm attributes and appropriability of manufacturing firms engaged in user innovation in the newly industrialized countries (NICs), especially Taiwan and Korea.

Chang, Yuan-Chieh — National Tsing Hua University, Taiwan
Chen, Ming-Huei — National Chung Hsing University
Chiu, Wen-Hong — Asia University

**We Need to Talk About Governance: The Particular Matter of Small and Medium Businesses in New Zealand**

Over 90% of businesses in New Zealand are small to medium sized (SMEs). Despite their economic and social importance, their governance needs, structures and issues are often poorly understood. We explore the background and context for New Zealand SMEs in an attempt to increase that understanding and explains why agency concepts have little relevance.

Wells, Philippa — University of Ballarat
Mueller, Jens — The University Of Waikato
The Gold Within Innovative Teamwork: Engagement & Talent Development
This is a review of how the implementation of cross-functional innovative teams in a manufacturing organisation impacted on the employee engagement and talent management of 30 employees. Results indicate higher levels of organisational commitment and connection, discovery and application of new skills and greater creativity and collaboration. Barriers and enablers to the gold within innovative teamwork are identified.
Hunt, Patrick —— Waikato Management School The University of Waikato
Rigby, Colleen —— The University of Waikato
Mueller, Jens —— The University of Waikato

Applying Shared Governance: Team Decision Making in College Budget Allocation
We focus on two case examples of shared governance in budget allocation by comparing the behavioral mindsets of the team of chairs in 2003 vis-à-vis the team of chairs in 2011 Our results show a very distinctly different “best-fit” behavioral mindset exhibited by the two teams of players. It appears that contextual factors such as changes in the macro-environment, the composition of decision makers, and their personalities, play an important role in the final outcome.
Chong, Philip —— California State University, Long Beach
Chen, Ming —— California State University, Long Beach
Su, Xuemei —— California State University, Long Beach
**Closed End Municipal Bond Funds Discounts: An Empirical Investigation**

The discount from NAV of closed end municipal bond funds averages 5% but there is a wide range of variability and strong evidence that in almost all cases, the discounts follow slow mean reverting processes. The time series analysis reveals that the discounts are positively correlated with trading volume, dividend yields and the Russell 2000. We found negative correlation with the S&P 500. Results support the clientele noise trader hypotheses.

Koutmos, Gregory —— Fairfield University
Tucker, Michael —— Fairfield University

**CEO Pay and Company Performance in the Media Industry**

This study examines the relationship between CEO pay and company performance in the media industry. The financial pressures facing media companies have been mounting in recent years as more people get their news for free on the internet and advertisers are moving more of their spending to less expensive online outlets. The emergence of the internet as a marketing medium and its effect on media companies shows up in the performance measures of the media company sample. The results of the analysis indicate that the total compensation for the CEOs of media companies is not correlated to the downward pressure on company performance.

Sigler, Kevin —— University of North Carolina Wilmington

**Market Making in an Equities Market: A Kalman Filter Approach**

We develop a multi-period model of market making for a monopolistic market-maker in an equities market. The market-maker solves simultaneously the problems of managing his inventory and trading with informed traders. He uses a Kalman filter to update his estimates of the unknown market prices through noisy order flow observations. The market-maker’s optimal quotes are negatively related to his inventory level and are functions of his estimation noise.

Hodges, Stewart —— Cass Business School, City University
Lin, Hao —— California State University, Sacramento

**A 21st Century Core Curriculum Analysis Model for Liberal Arts Institutions**

This paper is a work-in-progress and discusses a year’s worth of progress made by a team of approximately 20 faculty members charged with the task of reviewing, analyzing, and making revision recommendations to the university’s core curriculum.

Thombs, Michael —— Salve Regina University

**Dumpster Diving: A Researcher’s Guide to Trash, Treasure, and Treachery**

This paper is a report by three undergraduate Business Department students on the subject of privacy and information security in and surrounding the field of information technology and databases use. The students will construct a model for the development of instruments that researchers can use to triage, analyze, and document information contained in common casually discarded trash.

Amaral, Dan —— Salve Regina University
Vierengel, Patrick —— Salve Regina University
Young, Meghan —— Salve Regina University
Thombs, Michael —— Salve Regina University
**A Comparison of Conceptual Dimensions of Organizational Commitment between Korea and US**

Meyer and Allen’s (1991) organizational commitment model with affective, continuance, and normative aspects is extended by incorporating both benefit-related and relational aspects of commitment. The validity of the extended five dimensional model was tested using both Korean and US samples. Factor analyses show relational commitment is clearly emerging as a unique dimension in both countries. However, affective commitment partially overlaps with benefit-related commitment in the case of US sample. Theoretical and practical implications are discussed.

Shin, Mannsoo — Korea University Business School  
Cho, Youngsam — Korea University Business School  
Hong, Gahye — Korea University Business School

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**A Taxonomy for the Management of an Integrated Online Presence**

Based on a comprehensive review of the literature, we present a taxonomy that captures and organizes the necessary management activities, tasks, knowledge, skills, and tools needed to manage an integrated online organizational presence.

Otto, James — Towson University

**Social Presence and Online Initial Trust: A Comparison between Anglos and Hispanics**

This research-in-progress study seeks to determine if there are any differences between Hispanic and Anglo online shoppers in the formation of initial trust in an e-commerce website. The study will use a ‘live’ e-commerce website that uses the website intervention social presence via a Virtual Spokesperson to collect data for the study.

Cutshall, Robert — Texas A&M University – Corpus Christi
"Kokua?"

The University’s Role in Building Sustainable Communities

"kokua" - is the act of being helpful. To provide relief by assisting others. To lend support whereby one assumes the same sense of responsibility as the receiver of the assistance toward completing a task or activity. Extending loving, sacrificial help to others for their benefit, not for personal gain.

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The Influence of Feedback Orientation on Feedback Environment as it Relates to Job Satisfaction and Turnover Intentions
The current study examined feedback orientation as a moderator of supervisor and coworker feedback environment and job satisfaction/turnover intentions. Results from hierarchical multiple regression analyses indicated that participants with high feedback orientation and high supervisor feedback environment had higher levels of job satisfaction and lower levels of turnover intentions than participants with low feedback orientation. These findings support previous research suggesting that perceived supervisor feedback environment is more influential than perceived coworker feedback environment.
Baldwin, Andrew — University of Wisconsin-Stout
Stachowski, Alicia — University of Wisconsin-Stout

The Relationship to Attachment Style to Perceptions of Bullying in the Workplace
Workplace bullying is the exhibition of repeated, hostile behaviors towards one or more individuals. The topic has become increasingly important in today’s workplace as managers seek to retain the most productive employees. However, little research exists examining the differences in perception of what constitutes bullying. Attachment theory presents a means to understand this variance. A model of differences in perceptions of bullying according to attachment theory will be discussed, with implications for theory and practice.
Hood, Jacqueline — University of New Mexico

Moderation of Goal Congruence on the Relationship between Group Cohesiveness and Group Performance
This study investigates moderating role of individual-group goal congruence on group cohesiveness–performance relationship. Group cohesiveness was subdivided into task and social cohesiveness, goal congruence divided into performance and mastery goal congruence, whereas group performance divided into perceived and actual performance. Both task and social cohesiveness had significant main effect only on perceived group performance, and both performance and mastery goal congruence had significant moderating effect on the cohesiveness–actual performance relationship.
Park, Won-Woo — Seoul National University
How Do Response-scales Influence Consumers’ Evaluations? The Moderating Role of Product Knowledge

Authors expect discussion other scholars in a conference, and discussion the future researches. In this submission, authors applied the different anchors and ELM to the assimilation and contrast effects. The effect of forced-anchoring method is more significant than adjective-anchoring method. Generally, we adopt the ELM to examine the perceptual assimilation and contrast effects, we found both the perceptual assimilation and contrast effects in the central route and only found a perceptual assimilation effect in the peripheral route. This phenomenon of consumer will discuss further in the conference.

Lin, Chien-Huang — National Central University, Taiwan, R.O.C
Kuo, Su-Hui (Betty) — National Central University, Taiwan, R.O.C

A Preliminary Study of Online Group Buying Behavior among Taiwan University Students

The purpose of this study is to understand online group buying behavior among university students. In this study, a focus group interview was conducted to understand the status of group buying through those with online group buying experience. Then an online survey was conducted to examine through randomly selected group buying participants with online group buying experience to increase the external effectiveness of the research. Drawing the findings from the focus group and online survey, we finally designed four experiments to examine the effect of different formats of group buying activities and personal characteristics on interest in participating in group buying. The results of focus group, online survey and the four experiments are discussed and the topics of further research are also suggested.

Lin, Ying-Ching — National Sun Yat-sen University, Taiwan

The Influence of Consumer Ethnocentrism on Assimilation and Contrast Effects

The authors expect discussion other scholars in a conference, and discussion the future researches. In this submission, the author applied the different anchors and consumer ethnocentrism to the assimilation and contrast effects. When the product’s raw material from different countries, it could lead to different effects. Therefore, in this study, we will describe which methods and service communication are useful and helpful for retail stores or marketing personnel.

Kuo, Su-Hui (Betty) — National Central University, Taiwan, R.O.C

Alternative Dispute Resolution in the MBA Curriculum: Corporate Practice, Curriculum Content, and the MBA Curriculum Reform Movement

This study compares curriculum content with industry practice and builds the case for including skills courses and particularly Alternative Dispute Resolution courses in the MBA curriculum. The research surveyed and analyzed the current curriculum at fifty MBA programs, one per state. The findings are that while ADR courses are present in over half of all MBA programs, they are rarely required and depending on how students exercise their curriculum choices, most MBA students can avoid an ADR course in their MBA studies. The paper argues the case for including and elevating the status of ADR courses in MBA curricula.

Stephens, Robert — Shippensburg University
Stephens, David — Utah State University
Kohl, John — Independent

Implementing Appreciative Inquiry to Engage Student Voices

Appreciative Inquiry is based on valuing and recognizing the best in people and organizations and involves asking questions and being open to seeing new potentials and possibilities. A four-step process used to investigate inquiry through the creation and assessment of student-centered projects will be discussed. Focusing inward via self-reflection based on the tenets of Appreciative Inquiry and using student evaluations to help gain an understanding of the effectiveness of teaching will also be shared.

Hoel, Anne Kelly — University of Wisconsin-Stout
A Model for Managing Uncertainty on the Cloud
Cloud computing refers to providing computation services over the Internet. In this paper we will discuss the various sources of uncertainty that result from placing data and applications on the cloud. Furthermore, we will discuss counter measures to reduce or eliminate these uncertainties by instituting policies and procedures to decide what application and data to place on the cloud. In addition, we will provide a model for assessing uncertainty on the cloud.
Farah, Badie —— Eastern Michigan University

Embedding Unstructure Video Data into the Data Warehouse to Improve Performance
As more unstructured data (video, pictures, maps, etc.) is generated by businesses and people alike, decision makers must find innovative ways to bring value to this growing amount of information. This work extends the proven business intelligence approach based on the data warehouse and integrates video data into the process of performance improvements. The sport industry is used as a business case in this research.
Chamberland-Tremblay, Daniel —— Université de Sherbrooke
Berthiaume, Michel —— Université de Sherbrooke
Caron, Claude —— Université de Sherbrooke
**Time:** 8:00 - 9:30 AM / **Saturday** - 5/25/2013 / **Room:** Honolulu

**Session Topic:** Finance **Session Chair:** Haber, Jeffry

**Resolving the Dichotomy between Investors and Managers about Whether Active Management Beats the Index**
Investors say that managers cannot beat an index, whereas managers say that they can and do. In a previous paper I looked at whether managers beat the index on an annual basis and found that they did not; however, with further thought came the realization that annually beating an index is not as important as cumulative returns. Managers do beat the indices on a cumulative return basis; but again further thought recognized that a single good year could mask a bunch of terrible ones on a cumulative return basis. This paper seeks to resolve and reconcile the disparate views of each.

Haber, Jeffry — Iona College

**Risk Management and Contractual Obligations**
This presentation explains how Contractual Risk adds to and can concentrate systemic financial risk. It then outlines how this risk should be regulated and managed within the context of the global financial system.

Rapp, William — New Jersey Institute of Technology

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**Time:** 8:00 - 9:30 AM / **Saturday** - 5/25/2013 / **Room:** Kou

**Session Topic:** Decision Sciences **Session Chair:** Hughes, Warren

**Decision Trees to Derive Fair Prices in Unique Situations Under Uncertainty**
A methodology is outlined for straightforward derivation of probabilities for possible outcomes at chance or random nodes in a decision tree based on qualitative judgments of the decision-maker. Using the resulting derived quantitative probabilities, expected values or fair prices can then be calculated using established decision theory methodology. The procedures are illustrated in deriving a “fair price” for the stock of a company subjected to a hostile takeover.

Hughes, Warren — The University of Waikato
“Who Should Lead?” I-29 Task Force Governance
The I-29 Task Force is a relatively informal group of members from various institutions in eastern South Dakota, USA, whose purpose is to work collaboratively to enhance economic development in the region. Although some members wish to keep the Task Force informal, others believe not formally organizing would be detrimental to their ability to move forward. The objective of this research was to identify and develop appropriate governance structure options based on Task Force goals.
Cumber, Carol — South Dakota State University
Warne, Joshua — South Dakota State University

Personal Experience vs. Personal Relationships: Top Management Teams and the Effects on Organizational Performance
Using upper echelons theory, this paper examines whether personal experience of managers or personal experience between managers has a positive effect on organizational performance. Preliminary results indicate that the relationships between the top manager and the others in a management team have a positive relationship on organizational performance, whereas experience does not have a significant effect.
Goines, Timothy — Benedictine University

What Leaders Need to Know about Building High Performance Teams: A Methodology and Case
Everyone believes in teamwork, leaders frequently promote teamwork, and researchers document the significant payoffs and competitive advantage that can be gained from teamwork. However, the reality is that few organizations excel at teamwork or do anything to develop it and reap the multitude of benefits. This paper presents a methodology for developing high performance teams and teamwork and shares a case where the methodology was applied and the before and after results shown.
Warrick, Don — University Of Colorado At Colorado Springs

Professional Judgment and Conflicts of Interest in Tax Practice
The objective of this paper is to examine the main categories of potential conflicts of interest and their implications to tax professionals for both planning and practice before the IRS. The main categories that will be discussed are (1) conflicts directly adverse to another client(s), and (2) representation of a client that may be materially limited by tax professionals responsibilities to others and/or themselves.
Mason, John David — University of Alaska Anchorage

This paper will provide an overview of the current system of taxation of international transactions including current enacted and proposed regulations and the application of best practice and effective tax planning strategies to maximize tax benefits.
George-Robinson, Avril — Medgar Evers College/CUNY
Cox, Paul — Medgar Evers College/CUNY
Revisiting the Concept of Deep Web in the Light of Business Information Requirements
The Deep Web embraces this part of cyberspace content that is beyond reach of standard search engines and catalogues. It also contains disconnected pages and sites, with no links for crawlers. The most important reasons to use the Deep Web include the concentration on the more specialized subject matter, specialized interface, simultaneous increase of precision and recall, much higher expertise. The most valuable “invisible sites” include TURBO 10, BUBL LINK and IncyWincy.

Unold, Jacek —— Wroclaw School of Banking, Poland

Incorporation of Terms into Online Shopping Contracts – Pitfalls for Consumers
This paper outlines the methods of incorporation commonly used by online traders and considers whether these methods generally result in terms which are valid and enforceable. The paper then identifies a number of particular terms which may be disadvantageous for consumers, including: terms which exclude liability for product failure; jurisdiction and choice of law clauses and “no class action” clauses. The paper considers whether the current law and proposed regulation applying to such terms in New Zealand is sufficient to protect the interests of consumers shopping online.

O’Sullivan, Patricia —— Massey University, New Zealand

Employment Laws and Issues in Transacting Business in Africa
As businesses consider expanding into or transacting business in African countries, one of the many considerations should be the employment laws and employment issues they will encounter. This paper examines the employment laws and employment issues businesses encounter in east and southern African countries.

Gibbs, Judy —— Avila University

The Missing Link: U.S. Regulation of Consumer Cosmetic Products to Protect Human Health and the Environment
This paper explores the weaknesses in U.S. regulatory efforts regarding the cosmetics industry. It compares U.S. law to European, Australian and Canadian cosmetics law, discusses the role of risk assessment in regulation of cosmetics and other toxic substances and then proposes a change in our current toxics regulatory paradigm relative to cosmetics and all substances used in consumer products that pose or may pose a threat to human health.

Watnick, Valerie —— City University of New York; Baruch College, Zicklin School of Business

Contract Design in Multiple Outsourcing
OEM’s resort to Outsourcing to profit from operational advantages, but they have to relinquish control over service quality. Possible differential quality from multiple suppliers can be a source of irritant for the OEM’s customers. We propose that the allocation of volume to each supplier can be a motivator for quality improvement. Optimum volume allocation policies for the OEM and quality improvement strategies for the suppliers, including an asymmetric information case are obtained.

Mukhopadhyay, Samar —— SungKyunKwan University - GSB

The Dynamics of Competition and Cooperation and their strategic implication for Supplier Relationships Management
Organizations often compete in a number of different ways, Some compete on the basis of price while others compete on the basis of differentiation. Many of these companies are able to execute their competitive strategies by the way they use in managing their supply base. This attempts to review the dynamics of competition and cooperation in the supply base and to assess their implications for buyer-supplier relationship management.

Nwakanma, Hudson —— Florida A & M University
Fair Value, Securitization, and Earnings Management
Securitization activities by companies had huge impact on world’s economy during last decade. However, most people did not have a clear understanding of what companies were doing. In this paper I focus on securitization activities and how managers may use accounting standards and sale of asset to increase their gain.
Aliabadi, Sara —— Northeastern Illinois University
Rezaee, Zabihollah —— The University of Memphis

Ethical Climate, Social Responsibility and Earnings Management
This paper briefly reviews the literature on organizational ethical climate, perceptions of the importance of corporate ethics and social responsibility, and earnings management in accounting. It proposes a theoretical model of the relationships among these variables, and tests the model based on a survey of practicing accountants in Hong Kong.
Shafer, William —— Lingnan University

A Note on Measuring the Stability of Industrial Sectors
In this study, I intend to develop a model that measures the relative stability of industrial sectors, and then to measure each sector's stability and discuss how this adds to the volatility of the U.S. economy.
Fleming, Garry —— Roanoke College

Activity-Based Budgeting: Opportunities and Challenges
In response to increasing demands for accountability, some universities have introduced a new type of budgeting referred to as Activity-Based Budgeting (ABB). This is a major departure from traditional budgeting models. This paper will discuss some of the (positive) opportunities that ABB models introduces as well as some of the challenges that could emerge with the introduction of an ABB model.
Copplestone, Glen —— King’s University College at U.W.O.
Career Excellence Diagrams: Teaching Business Process Improvement Through Career Development
Students are taught the use of some basic graphical / diagrammatic quality management or performance excellence tools by applying them to development of their careers in addition to using industry examples. Students appear more engaged in the process and more interested in the tools, while realizing the added benefit of clarifying their career objectives and the steps needed to achieve those objectives.
Bullington, Kimball — Middle Tennessee State University

Do Students Get Enough of It/IT? Information System Courses in the Business Core
Information Systems/Technology is a key component in today’s business infrastructures with a myriad of ever-increasing and innovative applications fueling the drive for competitive advantage. Therefore information systems education should be a critical element in business schools programs today to appropriately prepare students to be competitive. Data was collected from 61 peer institutions and analyzed to determine the amount of the business core curriculum devoted to information systems coursework.
Fustos, Janos — Metropolitan State University of Denver
Morris, Gerard — Metropolitan State University of Denver
Haga, Wayne — Metropolitan State University of Denver

What are the Benefits of a Business Degree to International Students who Return Home after Graduation?
What happens to international students when they return to their home country after graduating with an Australian business degree? This research outlines the experiences of Vietnamese graduates who returned home immediately after graduation. The research findings suggest that the technical knowledge developed is initially important, but it is the graduate attributes they developed at university that has enabled them to progress into a business world where scholarship, global citizenship and their ability to contribute to society sustains them on their journey of lifelong learning.
Tant, Kevin — Monash University
Using Multiple Raters and Consensus to Evaluate Prior Experience for Middle Managers: Do These Approaches Improve the Association of Experience with Job Performance?
This paper examines whether the association between prior experience and current job performance improves when multiple subject matter experts and consensus meetings are used to derive experience scores. Four separate promotional exams administered to 124 middle managers between 1983 and 2012 are considered. The results suggest that the use of two raters can improve the correlation between prior experience and job performance but additional improvement from consensus is unlikely. Baugher, Dan —— Pace University

An Exploratory Study of the Relationship between Salesperson Demographics and B-2-B Sales Performance
Previous research suggests that there is a lack of available tools to measure sales performance and individual performance drivers have not been linked to business-to-business sales effectiveness. The purpose of this study was to gain a deeper understanding of how HRD practitioners can best measure sales performance within business-to-business (B2B) organizations and what attributes contribute to the effectiveness of high performing B2B sales professionals.
Ross, Lawrence —— Florida Southern College
Frino, Michael —— Adjunct Instructor
Kopp, David —— Chair, Organizational Learning & Leadership and Human Resource Development Programs

If We Knew Then What We Know Now: Five HR Professionals Tell Their Reflective Stories
Human Resources (HR) professionals must increasingly assist their organizations in adding value, saving money, and avoiding legal action, all while balancing both the strategic and tactical aspects of their role. Using a phenomenological approach to qualitative research, this paper presents the stories of five HR professionals—at different organizations and at differing stages of their careers—concerning their reflections on key dimensions and lessons learned from their role and advice to future HR professionals.
Hundley, Stephen —— Indiana University-Purdue University Indianapolis
Hatchett, Shane —— Indiana Commission for Higher Education

IP Analysis of Web 2.0 Technologies
This research attempts to understand the user perceptions of Web 2.0 services available to businesses today. Results indicate that while end users find most Web 2.0 services important, few match the performance expected by them. This has important implications for Web 2.0 service providers while offering a better understanding of the emerging area of Web 2.0.
Kosalge, Parag —— Grand Valley State University

Guidelines for Using the if() Function in Spreadsheets
One of the most commonly used spreadsheet function is the if() function. The proposed research aims to provide users with guidelines on the usage of the if() function in spreadsheets, including alternative functions that are more appropriate in some cases.
Chamberland-Tremblay, Daniel —— Université de Sherbrooke
Berthiaume, Michel —— Université de Sherbrooke
Development and Initial Validation of an Innovation Assessment
This paper (and presentation) describes the development of an innovation test/assessment tool, including analysis of the content domain, identification of the learning outcomes, item creation, testing of the test, and initial validation that can be used in engineering and business education settings, or industry. The purpose of the project outlined in this paper was to develop an innovation test instrument and perform an initial validation. The test needed to cover a broader range of innovation skills defined by the Innovation Bootcamp curriculum and needed to evaluate individual students’ abilities at performing each of the tasks outlined therein.
Wright, Geoffrey — College of Engineering and Technology, Brigham Young University
Wheadon, Jacob — University of Purdue

Ethical Issues in Electronic Waste Disposal: A Case Study
Is it ethical to ship (sometimes illegally) electronic waste from a wealthy developed nation—like the United States of America—to less developed areas of the world—like rural China—where it is recycled and disposed of in a manner that is harmful to workers’ health and damaging to the surrounding environment?’ This question is examined from four philosophical viewpoints often taught to college students in business ethics classes: Individualism, Utilitarianism, Justice, and Moral Rights.
Sauser, William — Auburn University
Sauser, Lane — Auburn University
Sims, Ronald — College of William and Mary

The Changing Ethics Environment of Purchasing and Supply Chain Management: How Today’s Key Ethics Issues, Helps and Challenges Differ from Those Encountered in the Past
Early in 2013, 8,000 members of the Institute for Supply Management (ISM) will be surveyed to identify the ethical issues perceived as most problematic to purchasing and supply managers as well as the factors viewed as providing the most help and presenting the greatest challenges in connection with their efforts to respond ethically to such issues encountered at work. The findings will also be compared with those of similar research conducted nearly two decades ago.
Cooper, Robert — Drake University
Frank, Garry — Drake University
Clapham, Steve — Drake University
Kemp, Robert — College of Business and Public Administration, Drake University

Contravening Professional Codes of Conduct: The Case of DIY Customer Response Programs
There is an expectation that members of a professional society adhere to the association’s Codes of Conduct. Unfortunately, many business functions are performed by non-professionals who are not members of a professional organization and consequently may not be aware of, nor adhere to, guidelines for ethical behavior. This study reviews the Codes of Conduct for marketing research professionals and examines the potential for unethical behavior by nonprofessionals who are creating and administering “do-it-yourself” (DIY) customer response programs.
Boivin, Marc — University of Calgary
Kulchitsky, Jack — University of Calgary
Case Study on the Activation of a Regional Economy through the Promotion of Anime-related Business

The city of Niigata has formulated a cultural policy with manga and anime as its mainstay and has adopted an “urban development plan to promote the manga and anime industries.” This study describes how this policy has played out in Niigata.

Toyama, Masao — Chiba Institute of Technology
Hayashi, Maiko — Chiba Institute of Technology

Case Study on the Local Concentration of Anime-related Business: Ikebukuro Case Study

The Ikebukuro district of Tokyo has been noted to have a high concentration of anime-related businesses. This study describes how the anime-related business has developed in Ikebukuro.

Toyama, Masao — Chiba Institute of Technology
Kamimura, Miho — Chiba Institute of Technology

A Study on the Function of Universities as Contributors to Social Issues

Universities are now expected to make a social contribution—that is, become involved in the development of society in a wider sense, such as local, economic, and international. Regardless of the specific role or mission each university considers the most significant, it is important for them to be open to opportunities for continued learning that can expand their educational/research function, and enable them to cooperate with local society and the economy.

Toyama, Eriko — Mejiro University

Enriching the Educational Experience for Our Marketing Students through International Collaborative Projects

Our primary pedagogical objective for international collaborative projects was to enrich the educational experience for our students with comprehensive real-time experiential projects in global marketing research/planning. A second objective was to establish a virtual collaboration platform to allow our students to exchange ideas, information and strategies with students of different cultural backgrounds. This paper documents the model, processes, challenges and assessment of our collaborative efforts between faculty and students involved in these international collaborative projects.

Koza, Karen — Western Connecticut State University
Morton, Allen — Western Connecticut State University

Implementation of e-Learning to the Subject of Mathematics in Higher Education Institution

The paper “Implementation of e-Learning to the Subject of Mathematics in Higher Education Institution” analyses the way the information and communication tools could be used to enhance the effectiveness and the quality of instructor teaching in mathematical education. The researchers also point out approaches learned from their own practice, an online and a blended courses in mathematics which were offered to an European and an American Universities.

Draganova, Anrieta — George Washington University
Doran, Patrick — Zayed University
Sodeman, William — Hawai’i Pacific University

Enriching the Educational Experience for Our Marketing Students through International Collaborative Projects

Our primary pedagogical objective for international collaborative projects was to enrich the educational experience for our students with comprehensive real-time experiential projects in global marketing research/planning. A second objective was to establish a virtual collaboration platform to allow our students to exchange ideas, information and strategies with students of different cultural backgrounds. This paper documents the model, processes, challenges and assessment of our collaborative efforts between faculty and students involved in these international collaborative projects.

Koza, Karen — Western Connecticut State University
Morton, Allen — Western Connecticut State University
Youth Homelessness: A Research Project
The goal of this research is to gain an understanding of youth experiences of homelessness. In order to reach that goal a combination of depth interviews and focus groups will be conducted at various locations in the City.

The data collected will be used to develop profiles of ‘homeless youth’, document their experiences with extant service providers as well as a description of their needs that were not met.
McKenzie, Gail —— Lethbridge Youth Services
Runte, Mary —— University of Lethbridge

Improving Marketing Efficiency of Sweet Potato Supply Chain in Papua New Guinea: A Participatory Action Research Approach
A participatory action research (PAR) approach was taken to improve the efficiency of sweetpotato supply chain in Papua New Guinea. PAR, when applied to international agricultural research projects, has the benefit of stakeholders identifying local problems and locally appropriate solutions, but it has some drawbacks. In this paper, we demonstrate how the cyclic process of research-planning-action-reflection can be used effectively to address the priority issue of lack of access to credit identified by smallholder farmers.
Chang, Hui-Shung (Christie) —— University of New England, Australia
Dowa, Eleo —— National Agricultural Research Institute

Developing Market Incentives to Improve Biosecurity Adoption on Smallholder Poultry Farms in Indonesia
Smallscale, commercial broiler and layer farmers in Indonesia respond to the market characteristics they face. The present market structure does not provide incentives for farmers to invest in biosecurity. This study estimates consumers’ willingness to pay for products from biosecure farms. It also reports the results of a market intervention which tests the selling of these products in supermarkets under the ‘Healthy Farm’ logo. Consumers are prepared to pay more for products from approved biosecure farms in Indonesia.
Patrick, Ian —— University of New England, NSW, Australia
Iqbal, Muhammad —— Indonesian Centre for Agriculture Socio Economic and Policy Studies, Ministry of Agriculture, Indonesia
Sri Lestari, Veronica —— Hasanuddin University
Sarini, Ir. Ni Putu —— Udayana University, Bali, Indonesia
Yusuf, Ria Puspa —— Udayana University, Bali, Indonesia

Turn-of-the-Month Effect Revisited: Is There a Best Day for a Buy-and-Hold Investment
This paper studies the turn-of-the-month effect exists in the broad US equity market in the first decade of 2000s, and investigates if a buy-and-hold investment could benefit from such an effect without engaging active trading strategies.
Liu, Lan —— California State University Sacramento
An Empirical Investigation of the Students’ Attitudes and Opinions Toward Texting While Driving
Texting while driving is a serious and complex problem in today’s society and is the focus of this study. Based on the data collected from 344 business students, several hypotheses about texting while driving behavior were tested.
Gupta, Pola —— Wright State University
Boyd, Heather —— Interbrand
Burns, David —— Xavier University

The Pub Principle and Social Intrusion: Why Advertising and Marketing Offer Poor Long-Term Return in Social Media
This paper integrates communication theory with eye-tracking methodology. Social media sites, particularly Facebook, were examined using eye-tracking methods. The findings suggest that when individuals are engaged in social intercourse there is little notice of the intrusive activities, such as advertising, that come into the screen.
Wakefield, Rob —— Brigham Young University
Adams, Ed —— Brigham Young University

Apples to Apples: A Cross-Cultural Comparison of Consumer Response to Product Attribute Wording
A better understanding of consumer preferences for specific product attributes and their trade-offs is essential for designing new market strategies and information policies. Applying conjoint analysis approach, the study analyzes the differences in consumer product ratings and the trade-offs among the value of three product attributes: place of production (local vs. non-local), method of production (genetically modified vs. conventional), and price. Significant differences were found between ratings of young U.S. and Russian consumers.
Novotorova, Nadia —— Augustana College

The “Quadruple Bottom Line” Model. Why it Works for Maori Business.
This paper looks at research recently conducted by the author on how and why the Quadruple Bottom Line model works so well for Maori businesses and the reasons why it has been unanimously adopted by Maori entities. It also looks at why this business model is often perceived to be in conflict with mainstream New Zealand business models and how these conflicts are being resolved.
Love, Martene —— School of Management, Victoria University of Wellington

Corporate Social Responsibility in Nigerian Banking Industry: When Will The Lip-Service Games End?
The study examined the practice of corporate social responsibility (CSR) in Nigeria banking industry. Six commercial banks were randomly selected using their 2011 annual report of account. Ratio analysis was used to analyze the data collected, the results revealed that the banks sampled spent less than 3% of their profit after tax on CSR initiatives. The study recommended that the government should stop banks lip-service by developing a legal framework for CSR in Nigeria.
Idowu, Abiola —— Ladoke Akintola University of Technology, Ogbomoso, Nigeria
The Impact of Proposed Lease Accounting Changes on the Retail Industry (A Preliminary Study)
This study describes the major proposed changes to the accounting model for lessees under the joint lease project of the U.S. Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB). Additionally, we compare the impact on key financial ratios from constructive capitalization of operating leases for two similar Global Fortune 500 companies in the retail industry that employ different levels of operating leases.
Kilpatrick, Bob — Northern Arizona University
Wilburn, Nancy — Northern Arizona University

Analysis of the Management Control System in Japanese Holding Companies: Its Integrative Functions in Corporate Governance
Case studies of Japanese large retail business Companies who adopted “Pure Holding Company’s system” from the viewpoint of Management Control systems. In this paper we try to make clear why two largest (NO.1, and No.2 in Japan) companies have adopted “pure holding companies structure” after the bubble-burst Japanese economy. The conclusive reasons for adopting this structure are to make strong corporate governance of HQ and to keep or allocate finance resource and management resources for business growth and keeping high performance.
Asada, Takayuki — Ritsumeikan University

The Impact of IFRS Implementation on Financial Reporting Quality: An International Study
This research takes advantage of the new context of accounting standards uniformity and exogeneity from institutional systems to (1) distinguish between legal system and accounting standards impact on financial reporting quality and (2) highlight the impact of IFRS implementation on FRQ.
Affes, Houda — TELUQ – ESA/HEC Montreal
Labelle, Real — HEC Montreal
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   Excellent | Good | Fair | Below average | Poor
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   Excellent | Good | Fair | Below average | Poor
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4. Ease of hotel registration process
5. Timeliness of communication with conference staff
6. Quality of hotel meeting facilities
7. Quality of hotel staff
8. Opportunities for networking
9. Quality of conference meals and breaks
10. Overall quality of sessions
11. Overall quality of conference

12. If you attended Germaine’s Luau, how would you rate it:
_______________________________________________________________________________________
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13. How did you find out about the conference? (check all that apply)  ____Web search
    ____Word of mouth  ____Received e-mail  ____Newsletter
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14. How likely are you to attend in the future?  ____Definitely will  ____Probably  ____Maybe  ____Not likely
    ____Definitely not

15. Would you recommend this conference to colleagues and/or students?  ____Yes  ____No
15a. Why or why not?  ________________________________________________________________
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16. Other comments or suggestions?
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