Welcome to Nashville!

This is the Fifth Mustang International Academic Conference. We hope that you enjoy the academic camaraderie from the conference and the hospitality of Nashville, Tennessee, Live Music Capital of the World!


All articles that appear in this volume of the Proceedings of the Mustang Business Academy International Conference have been recommended for publication by the Advisory Editors, using a double, blind peer review process. Personal thanks are extended to the Advisory Editors for all their hard work and dedication to the Proceedings. Without their work, this publication would be impossible.

I started as Publisher in 2009, and I wish to express my sincere thanks and appreciation for all the support, encouragement, assistance and advice throughout the years from my family, friends, and peers. Publishing is an intense educational experience which I continue to enjoy.

Congratulations to all our authors. I extend a hearty invitation to submit your manuscripts for all Mustang Journals.

To further the objectives of Mustang Journals, Inc., all comments, critiques, or criticisms would be greatly appreciated.

Again, thanks to all the authors for allowing me the opportunity to serve you as Publisher of Mustang Journals. We hope you enjoy the Conference!

We hope to see you in February, 2015 in Las Vegas for our Spring Conference!

M.P. (Marty) Ludlum
Publisher Mustang Journals
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Volume 5, Fall, 2014 in Nashville, Tennessee

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Thursday, October 9

8:30am-10:30am  Registration

9:00am-10:30am -- Moderator:

Marty Ludlum, Mustang Journals
Opening Comments

Theodore Brown, Oakwood University

An Analytical Study of SDA Leadership Perceptions in the NAD: Rankings of CFO Responsibilities

Dean Frantsvog, Minot State University
The Legal Side of Choosing the Right Type of Business Entity

10:30am-10:45am  Break

10:45am-Noon -- Moderator:  Theodore Brown, Oakwood University

Rebecca Davis and Kathie Good, Eastern New Mexico University
Co-Teaching in Higher Education: A Checklist for Best Practices

Wilburn Lane and Christopher Manner, Union University
Who Tends to Forward Viral Advertising Videos? The Effect of Demographics, Social Media Use, and Personality on the Intent to Forward Viral Video Ads

John Anderson and Karen Anderson, Oakwood University
A Theoretical Exploration of the Application of the Expectancy Motivation Theory to Health Promoting Behavior of Senior African American Women

Noon-1:30pm  Lunch Break (On Your Own)
Thursday, October 9

1:30pm-3:30pm  --  Moderator:

**Walton Padelford, Union University**

Adam Smith and Ludwig Von Mises on the Greater Benefits of Individual Market Activity

**Richard Monahan, American Public University**

Brand Equity Valuation for Prospective Candidates in the 2016 U.S. Presidential Race

**Richard Hauser, Gannon University and John Thornton, Kent State University**

The Life-Cycle, Dividend Growth, and Payout Policy

**David Ritter and Kana Ng, Texas A&M University – Central Texas**

Activity Based Costing and the Healthcare System

3:30pm-3:45pm  Break

3:45pm-5:00pm  --  Moderator:

**Wilke English, Texas A&M University**

Frontline Dispatches from the Obamacare Wars

**Hanan Alhaddi, Harvard Extension School**

Thought Leadership in Blue Ocean Strategy: A Note for Strategic Managers

**Love Arugu, Federal University Otuoke, Nigeria**

Conflicts and Sustainable Development in Bayelsa State of Nigeria

**Faye Brathwaite, Oakwood University, Theodore Brown, Oakwood University, and Malcolm Cort, Athens State**

Is there a relationship between religious orientation and willingness to use unethical business tactics among university students?
Friday, October 10

8:30am-10:00am  Registration

9:00am-10:30am  -- Moderator: Robert Dunn, Columbus State University

    The Necessary “Dirty Dozen” Crutches to Help Teach Accounting Principles

Bill Godair and Ed Dansereau, Castleton State College

    Social Media: Classroom Integration and Preparing Students for Work Life

Bruce Kibler, Gannon University & Kathleen Kibler, Montgomery College

    Revolutionizing our Understanding of Strategic Thought and Planning

10:30am-10:45am  Break

10:45am-Noon  -- Moderator:

    Charles DuVal and Matt Harbert, Florida Southern University

    Bonding with ETFS: A study of Bond ETF Mispricing

Ralph Ancil, Geneva College

    A Non-Marginalist Treatment of the Cubic Product Function with Single Variable Input

Noon-2:00pm  Awards Luncheon (included in registration)
**Friday, October 10**

2:00pm-5:00pm -- Moderator:

**Jacek Mrozik, Minot State University**

Selection Process of American Universities among International Candidates to Study in the United States

**Kristen Spadin, Roberts Wesleyan University**

Fostering Communication in Students with Autism Spectrum Disorder

**Walter Sisto, D'Youville College**

Coping with Death

**Charles Waggoner and Krista Fowler, Eastern New Mexico University**

Displaying the Confederate Flag in Public Schools: Selected Court Cases and Interpretations of a Most Heinous or Beloved Symbol

3:30pm-3:45pm Break

3:45pm-5:00pm -- Moderator:

**Cletus Akenbor, Federal University Otuoke, Nigeria**

Financial Inclusion and Poverty Trap in Nigeria

**Angela Wells, Capella University**

A Leadership Profile

**Love Arugu, Federal University Otuoke, Nigeria**

Climate Change and Food Security in Bayelsa State of Nigeria
Saturday, October 11

8:30am-10:30am  Registration

9:00am-11:30pm  --  Moderator:  Brad Reid, Lipscomb University

Ismail Civelek and Jinglin Li, Western Kentucky University

Just-in-time management in healthcare operations

Brad Reid, Lipscomb University

Derivative Actions and Shareholder Oppression: Two Bites of the Apple?

Said Ghezal, Western Kentucky University

Application of Case Based Reasoning for Benchmarking Business Practices

Ayodele Omojuwa, University of Lagos

Effect of Retailers Business Attitude in the Tertiary Institutions in Lagos State: Religious Ethic Implication

Wendy Ziems-Mueller and Michael Kidd, Tiffin University

The Value of Virtual Laboratories in Online Courses

11:30-12:30  Lunch (On your own)
Saturday, October 11

1:30pm-4:30pm -- Moderator: Marty Ludlum, Univ. of Central Oklahoma

Tennyson Oghoghomeh, Delta State University and Glaydy Nwokoye, University of Benin

Corporate Tax Sheltering and Stock Market Value in Emerging Markets

Love Arugu, Federal University Otuoke, Nigeria

Workplace Politics and Performance of Public Universities in Nigeria

Hui Harry Xia, University of St. Joseph, Macao

Coping with Emerging and Advanced Market Risks

END OF CONFERENCE

See you in Las Vegas on Feb. 26-27-28, 2015 for our spring conference!

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Kusum Singh, LeMoyne-Owen College

Paper: Distance to the Border: The Impact of Own and Neighboring States’ Sales Tax Rates on County Retail Activity

Daniel Adrian Doss, Russ Henley & David McElreath, University of West Alabama


Ralph Bourret & Dana Roark, Northwest Oklahoma State University

Paper: Are Routine Retiring CEOs More Closely Monitored in their Last Year?
AN ANALYTICAL STUDY OF SDA LEADERSHIP PERCEPTIONS IN THE NAD:
RANKINGS OF CFO RESPONSIBILITIES

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ABSTRACT

The basis of this investigation was aroused by the notion that the perceptions of Seventh-day Adventist (SDA) Conference leaders in the North American Division (NAD) significantly impact how the responsibilities of Chief Financial Officers (CFOs) are perceived in terms of the importance and performance of CFO duties. Data were collected from a purposeful sample of N=399 at fifty-seven SDA Local Conferences in the North American Division (NAD) territory comprising the United States of America, Canada and Bermuda. A Mixed-Methods sequential exploratory research design utilizing Descriptive Statistics and a Forced Ranking Scale reflected significant differences among the conference leaders consisting of presidents {CEOs}, treasurers {CFO}, and board members {BM}, concerning their rankings of CFO responsibilities in terms of importance in the organization. Discussion and Conclusions include potential conflicting leadership expectations of the CFO’s responsibilities, and a negative influence on the organizational culture and climate. Implications are applicable to organizations where leadership expectations of the CFO’s responsibilities have changed or may not be clearly defined or understood. Some practical implications are also considered.

KEYWORDS: Board Members {BM}, CEO (Chief Executive Officer/President {P}), CFO (Chief Financial Officer/Treasurer {T}), expectations, leadership, North American Division (NAD), perceptions, rankings, responsibilities, Seventh-day Adventists (SDA)
INTRODUCTION and LITERATURE

The rapid growth of the Seventh-day Adventist Church organization (Adventist World – NAD 2013, p. 5) as a global financial entity operating in multiple industries and not-profit business sectors has necessitated the emergence and development of skilled financial leadership that add substantial value to the organization (Corson and Miyagawa, 2012; Menkes, 2011; Witzel, 2010; Voogt, 2010; Shepherd, 2010). According to Barsky and Catanach (2013) there has been a shift in CFO responsibilities, skill set, and an apparent increase in CFO job responsibilities has occurred. As reflected in the changing structure of the SDA church organization to fulfill its’ mission and accommodate its services in a changing and diverse world, so the responsibilities of local conference treasurers has continued to evolve and expand.

The responsibilities of the chief financial officer has dramatically increased over the decades due to changing economic conditions, legal and government requirements, and globalization in the business society (Corson and Miyagawa, 2012; Zalud, 2012; MacManus, 2011). While global corporations, governments and organizations continue to experience one financial crisis after another which affects the CFO’s position, the ultimate impact of these internal and external factors is the increasing responsibility resting on CFO’s to safely guide their company’s through the financial turbulence evidenced around the world (Corson and Miyagawa, 2012; Couto and Neilson, 2004; Cunningham, 2005; Ehrenhalt and Ryan, 2007; Heffes, 2009; Linden, 2012; O’Callaghan and Caulfield, 2006; Spanyl, 2011; Strategic Direction, 2004; Swanson, 2007; Tenkate, 2006). Financial reporting and managing information in a creditable manner was also cited as a very critical and essential responsibility of the CFO (LeBlanc, 2012; Vallario, 2011).

METHODOLOGY

This study uses a mixed methods research design (Creswell, 2014). A sequential exploratory design involving qualitative (Eriksson and Kovalainen, 2008; Nardi, 2003) and quantitative (Elsbach and Bechky, 2009) methods was utilized in the collection and analysis of the data. A forced ranking scale was developed to report the data results pertaining to the importance of CFO responsibilities which was generated from the data collected in qualitative interviews. Qualitative participants were asked to identify CFO’s past, present and future responsibilities after which a survey was developed and distributed to a targeted group of 57 presidents, 57 treasurers and 285 board members in 57 Seventh-day Adventist local conferences comprising the countries of the United States of America, Bermuda and Canada. These survey participants were asked to rank the CFO’s responsibilities in
terms of importance from the qualitative data collected.

**FINDINGS and RESULTS**

A summary (Table 1) of the results from the comparative rankings of treasurer’s past responsibilities by presidents, treasurers and board members indicate the three groups tended to agree.

Table 1

*Comparison of Rankings of Past Responsibilities by Presidents, Treasurers and Board Members*

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide Financial Leadership</td>
<td>2.92</td>
<td>Provide Financial Leadership</td>
<td>2.82</td>
<td>Manage Accounting</td>
<td>2.22</td>
</tr>
<tr>
<td>Managing Accounting</td>
<td>3.30</td>
<td>Manage Accounting</td>
<td>3.37</td>
<td>Advise the President</td>
<td>3.62</td>
</tr>
<tr>
<td>Advise the President</td>
<td>3.66</td>
<td>Sit on Board/Chair Meetings</td>
<td>4.08</td>
<td>Provide Financial Leadership</td>
<td>3.92</td>
</tr>
<tr>
<td>Sit on Boards/Chair Meetings</td>
<td>4.10</td>
<td>Advise the President</td>
<td>4.51</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.05</td>
</tr>
<tr>
<td>Serve the Workers/Members</td>
<td>4.45</td>
<td>Serve the Workers/Members</td>
<td>4.74</td>
<td>Manage Insurance/Risk Management</td>
<td>4.70</td>
</tr>
<tr>
<td>Manage Insurance/Risk MGT</td>
<td>4.87</td>
<td>Manage Insurance/Risk MGT</td>
<td>5.55</td>
<td>Serve the Workers/Members</td>
<td>4.89</td>
</tr>
<tr>
<td>Handle Legal/HR Issues</td>
<td>4.97</td>
<td>Handle Legal/HR Issues</td>
<td>5.56</td>
<td>Handle Legal/HR Issues</td>
<td>5.51</td>
</tr>
<tr>
<td>Be Involved in Programs</td>
<td>6.45</td>
<td>Be Involved in Programs</td>
<td>6.06</td>
<td>Be Involved in Programs</td>
<td>5.89</td>
</tr>
</tbody>
</table>

*Note:* The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

A summary (Table 2) of the results from the comparative rankings of treasurer’s present responsibilities by presidents, treasurers and board members indicate the three groups tended to agree.

Table 2

*Comparison of Rankings of Present Responsibilities by Presidents, Treasurers and Board Members*

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide Financial Leadership</td>
<td>1.93</td>
<td>Provide Financial Leadership</td>
<td>1.44</td>
<td>Provide Financial Leadership</td>
<td>2.49</td>
</tr>
<tr>
<td>Advise the President</td>
<td>2.97</td>
<td>Advise the President</td>
<td>3.94</td>
<td>Manage Accounting</td>
<td>2.83</td>
</tr>
<tr>
<td>Sit on Boards/Chair Meetings</td>
<td>4.13</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.13</td>
<td>Advise the President</td>
<td>2.94</td>
</tr>
<tr>
<td>Serve the Workers/Members</td>
<td>4.30</td>
<td>Manage Accounting</td>
<td>4.34</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.76</td>
</tr>
<tr>
<td>Manage Accounting</td>
<td>4.51</td>
<td>Serve the Workers/Members</td>
<td>4.59</td>
<td>Manage Insurance/Risk Management</td>
<td>4.99</td>
</tr>
<tr>
<td>Manage Insurance/Risk MGT</td>
<td>5.10</td>
<td>Handle Legal/HR Issues</td>
<td>5.02</td>
<td>Handle Legal/HR Issues</td>
<td>5.21</td>
</tr>
<tr>
<td>Handle Legal/HR Issues</td>
<td>5.45</td>
<td>Manage Insurance/Risk MGT</td>
<td>5.77</td>
<td>Serve the Workers/Members</td>
<td>5.33</td>
</tr>
</tbody>
</table>


Be Involved in Programs 6.16  Be Involved in Programs 6.57  Provide Tech Support 5.91  
Provide Tech Support 6.71  Provide Tech Support 6.98  Be Involved in Programs 6.08  

Note: The lower the mean score, the higher the ranking of importance. The higher the mean score, the lower the ranking in importance.

A summary (Table 3) of the results from the comparative rankings of treasurer’s future responsibilities by presidents, treasurers and board members indicate the three groups tended to agree.

Table 3

Comparison of Rankings of Future Responsibilities by Presidents, Treasurers and Board Members

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide Financial Leadership</td>
<td>1.98</td>
<td>Provide Financial Leadership</td>
<td>1.31</td>
<td>Provide Financial Leadership</td>
<td>1.95</td>
</tr>
<tr>
<td>Advise the President</td>
<td>3.00</td>
<td>Advise the President</td>
<td>3.65</td>
<td>Advise the President</td>
<td>2.73</td>
</tr>
<tr>
<td>Manage Accounting</td>
<td>4.36</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.18</td>
<td>Manage Accounting</td>
<td>3.31</td>
</tr>
<tr>
<td>Sit on Boards/Chair Meetings</td>
<td>4.40</td>
<td>Serve the Workers/Members</td>
<td>4.52</td>
<td>Manage Insurance/Risk MGT</td>
<td>4.86</td>
</tr>
<tr>
<td>Serve the Workers/Members</td>
<td>4.56</td>
<td>Manage Accounting</td>
<td>5.13</td>
<td>Serve the Workers/Members</td>
<td>4.88</td>
</tr>
<tr>
<td>Manage Insurance/Risk MGT</td>
<td>5.34</td>
<td>Handle Legal/HR Issues</td>
<td>5.39</td>
<td>Sit on Boards/Chair Meetings</td>
<td>5.02</td>
</tr>
<tr>
<td>Handle Legal/HR Issues</td>
<td>5.69</td>
<td>Manage Insurance/Risk MGT</td>
<td>5.86</td>
<td>Handle Legal/HR Issues</td>
<td>5.35</td>
</tr>
<tr>
<td>Be Involved in Programs</td>
<td>6.18</td>
<td>Be Involved in Programs</td>
<td>6.09</td>
<td>Be Involved in Programs</td>
<td>5.87</td>
</tr>
<tr>
<td>Provide Tech Support</td>
<td>6.42</td>
<td>Provide Tech Support</td>
<td>7.05</td>
<td>Provide Tech Support</td>
<td>5.99</td>
</tr>
</tbody>
</table>

Note: The lower the mean score, the higher the ranking of importance. The higher the mean score, the lower the ranking in importance.

**IMPLICATIONS and CONCLUSIONS**

Significant implications emerge from the findings of this study that may possibly impact the perceptions of Adventist leaders in the local conferences occupying territory in the North American Division comprising the United States of America, Bermuda and Canada. Generally speaking, the perception of the responsibilities of the treasurer (CFO) in terms of importance in the Adventist system does not appear to be changing as significantly as CFOs and financial leaders in the corporate sector. Many of the conference leaders are viewing the major responsibility of the treasurer as “providing financial leadership” rather than “managing accounting.” Conference leaders’ perspective of the treasurer as “providing financial leadership” mirrors the CFO’s responsibility in business to maintain the company’s financial stability (Buckstein, 2013; Krell, 2002).
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IS THERE A RELATIONSHIP BETWEEN RELIGIOUS ORIENTATION AND WILLINGNESS TO USE UNETHICAL BUSINESS TACTICS AMONG UNIVERSITY STUDENTS?

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Malcolm Cort, PHD  
*Athens State University*

Theodore Brown, PHD  
*Oakwood University*

ABSTRACT

This study compares the effects of religious orientation on ethical behavior among university students. The data was taken from a convenience sample of N = 289 students at three universities in the Southern United States. The instrument contained demographic variables, the Mach IV (Machiavellian thinking) scale, and vignettes eliciting responses to seven ethically questionable business practices, which constituted the dependent variable concept. The hypothesis stated: Religious orientation is associated with ethical behavior. The dependent variable is conceptualized as willingness to engage in seven questionable business practices. The study is comparing students at Seventh-day Adventist school and public school. Not a comparison of different religious students. Religiosity was not related to any of the seven dependent variables. The discussion centered on the finding that religious orientation or religiosity do not necessarily assist in morally sound decision making, and the subsequent need for ethics training to accompany religious education at religious institutions.

INTRODUCTION

There are not many studies done on how religion may affect ethical decisions made by university students, hence this paper would like to add to the body of research. Some empirical studies that were done indicate that religiosity does not automatically lead to ethical behavior, whether religiosity is defined in terms of the tenets of a specific religion or general terms of a person’s overall religiousness (Batson, Schoenrade, & Ventis, 1993; Hood, Spilka, Hunsberger, & Gorsuch, 1996). According to Weaver & Agle (2002) there is a real need for management research to assess the accuracy of common conventions regarding the influence of religion on managerial behavior. Even though students attend a religious school or take a required ethics class, one might claim that religion should influence their ethical decisions, but research shows that the results are much more complicated and can go either way. Religiosity is relatively new to the field of ethics. Although studies have showed that religious beliefs can affect behavior (McDaniel & Burnett, 1990) not many studies have been done to show that religion may affect the ethical judgment of students. However a study done by Knots et al. showed that business students were less
tolerant of unethical behavior than students that were non business majors. (Knots, Lopez & Mesak, 2014).

 Previous studies in the field of psychology or sociology or religion have shown that religion does not automatically lead to ethical behavior (Batson, Schoenrade, & Ventis, 1993; Hood, Spilka, Hunsberger & Gorsuch, 1996; Weaver & Agle, 2002). Although religion is known to impact individual behavior, it is not as clear when religion is combined with ethical behavior, the effect it has on students. Studies have been done on religious and non-religious students cheating, there was no significant difference (Smith, wheeler & Diner, 1975; Hood 1996). In the light of the inconsistencies of previous research, this study compares the effects of religious orientation on ethical behavior among university students.

 LITERATURE

 Unethical behavior among business schools, graduate and undergraduate, has suggested a significant need for expanded research in the business disciplines pertaining to business ethics (Ho, 2012; Woodbine, Fan, Scully, 2012; Weaver & Agle, 2002). Studies conducted by O’Leary and Radich (2001) found that students who were afraid of getting caught doing dishonest things have a significantly lower intentions and willingness to act unethically. Research has examined various reasons why business students tend to engage in unethical practices. Research conducted by Richmond (2001) involving the examination of how unethical reasoning relate to business accounting students discovered that usage of the Mach IV scale may be a useful tool in analyzing and explaining differences in moral behavior and ethical reasoning for business students. Brathwaite, Brown and Cort (2014) found in their previous study that students who scored high on Machiavellian thinking were more likely to engage in questionable business tactics in all seven of the behaviors examined than their non-business counterparts.

 Today’s college and university business students are often referenced by business and corporate leaders as tomorrow’s business leaders. With that being the case, it is critical that they are provided ethical modeling from their business professors that would enhance their career development, ethical perceptions and thinking as they enter into the business world as practitioners (Karkoulian, Samhat, Messarra, 2009; Conroy and Emerson, 2004; Tenbrunsel, 1998). A significant study conducted by Mudrack, Bloodgood and Turnley (2011) involving a sample of 263 senior-level undergraduate business students on individual competitiveness suggests that hyper-competitiveness was associated with poor ethics, and hypercompetitive people tended to be highly Machiavellian in their conduct and thinking. Ryska (2002) suggests that competitive difference in individuals influences ethical behavior in almost all segments of the person’s life; inclusive of their business practices. A study conducted by Mumford, Murphy, Connelly, Hill, Antes and Brown (2007) associates competitive pressures among students, inclusive of business majors, as contributing to unethical decision-making responses when faced with ethical dilemmas.

 In addressing the challenges of understanding and explaining the influence of “why” religion may affect individuals’ moral attitudes and decision-making, researchers and scholars tend to reference and rely on Kohlberg’s (1981) moral stage development process theory as a basis and framework for their studies (Conroy and Emerson, 2004). Prior research in the context of business ethics has referred to the major monotheistic religions of Christianity, Judaism and Islam (Ali, A, Camp, R and Gibbs, M, 2000), and biblical traditions providing moral instruction and guidance (Friedman, 2000). While researchers tend to agree that an individual’s religiosity has significant impacts on a person’s attitude and behavior, some argue that the dimensions and shifts in thought on this subject typically reflects the inconclusiveness of the extent of religiosity and ethical behavior (Hood, Spilka, Hunsberger and Gorsuch, 1996).

 Pertaining to religiousness and the intention of business practitioners to use unethical business practices, a number of research studies have been conducted. For example, a study conducted by Conroy and Emerson (2004) indicated religiosity as a significant statistical predictor of business practitioner responses in numerous ethical scenarios, and a more significant predictor of student’s ethics than exposed in an ethics curriculum or course program. However, Conroy and Emerson (2004) concluded that students
completing religion or ethics courses provided minimum explanation for the variations in ethical attitudes. Research by Brenner, Watkins and Flynn (2012) found “religious activity as having a positive impact on the development of ethical standards”, and “individuals who attended church regularly were seen as significantly more ethical than those who never attended a service”.

**Instrument and Variables**

The instrument consisted of 48 questions with three sections. These were demographic questions, questions measuring the Mach IV (Machiavellian thinking) scale, and vignettes eliciting responses to situations presenting ethically questionable business practices.

**Dependent variables**: The dependent variables in this study are seven of eight vignettes from the work of Burton et al. (1991), Davis and Welton (1991), and Cohen et al. (1996). The responses about carrying out the proposed actions are seven-point Likert scales from 1=strongly disagree, to 7=strongly agree. Higher values therefore signify strong agreement in carrying out the questionable business behavior.

Five independent variables are used. These are:

- **Religious orientation** – which is the independent variable of main interest. The variable is dummy coded so that students who report being either baptized SDAs or adherents of the religion are coded as 1, and students of all other religions are coded as 0.

- **Willingness to use manipulative or duplicitous tactics to succeed**: The variable is referred to as manipulative tactics throughout the study. This measure consists of nine items from a scale measuring specific aspects of Machiavellianism (the Mach IV scale) by Christie and Geis (1970). Examples of items are:
  1. The best way to handle people is to tell them what they want to hear.
  2. It is wise to flatter important people.
  3. It is possible to be good in all respects.
  4. There is no excuse for lying to someone else.

  Items were coded to be conceptually consistent, so that higher scores represent a high level of willingness to use manipulative tactics. Items are measured with seven-point Likert scales from 1=strongly disagree to 7=strongly agree.

- **Gender**: We include this variable following the finding of Ricks and Fraedrich (1999) that there is a strong association between gender and Machiavellian thinking. Gender is dummy coded so that male = 1, and female = 0.

- **Religiousness** is measured by a single-item measure which asks “Which of the following categories would you use to describe yourself?” Responses range from 1=extremely religious to 7=extremely non-religious.

- **Business major** is a dummy coded variable which designates business and accounting majors as 1 and all other majors as 0.

**RESULTS**

The results of the analyses are largely consistent. Analyses of the variable of main interest shows that religious orientation is significantly related to willingness to carry out five of the unethical behaviors at p < .01, and one behavior at p < .05. SDA students are more likely to carry out the following behaviors: inflate sales, extend questionable loans, charge the company for personal gifts, inflate income, authorize a bribe, and lend the company’s software to a friend for copying.

Analyses of the other independent variables show that Business and Accounting majors are less willing to carry out five of the seven unethical behaviors, as compared to students of other disciplines. Analyses of willingness to use manipulative tactics (Mach IV scale) shows that students who were high on this scale (more willing to use manipulative tactics, or high Macs) were also significantly willing to use unethical tactics.
IMPLICATIONS

This study was done with a convenient sample which limits the number of students in total and also the range of different students involved in the study. The study should be expanded to more schools representing different areas of the country. This study could also be extended to students from different countries and parts of the world. The question still remains why doesn’t religion prevent students from unethical behavior? As Weaver and Agle (2002) stated that their account of religious influences on ethical behavior points toward an expansion of research on manager’s values and behaviors so as to incorporate religiosity alongside other values. Other studies suggest that religion may have a role in research into emotional and cognitive phenomenon. Some have even addressed the potential relationship between forms of religiosity and other cognitive capacities. All in all setting policies, role modeling, offering religious classes, all regarding religious expression can have an important impact on the lives of young people. Also explaining how a student easily can fail to generate ethical behavior can help provide us with an answer.

TABLE

Table 1. OLS regression showing beta weights for predictors of willingness to perform various unethical behaviors N = 289.

<table>
<thead>
<tr>
<th></th>
<th>Inflate Sales</th>
<th>Extend Questionable loan</th>
<th>Charge for personal gifts</th>
<th>Inflate income</th>
<th>Promote untested product</th>
<th>Authorize bribe</th>
<th>Lend software for copying</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender (male=1)</td>
<td>.081</td>
<td>.041</td>
<td>.129*</td>
<td>.011</td>
<td>.023</td>
<td>.054</td>
<td>.029</td>
</tr>
<tr>
<td>Business &amp; Acct. major</td>
<td>-.224**</td>
<td>-.204**</td>
<td>-.179**</td>
<td>-.242**</td>
<td>-.163*</td>
<td>-.073</td>
<td>-.061</td>
</tr>
<tr>
<td>Manipulative tactics</td>
<td>.219**</td>
<td>.159**</td>
<td>.112</td>
<td>.210**</td>
<td>.219**</td>
<td>.316**</td>
<td>.187**</td>
</tr>
<tr>
<td>Religiousness</td>
<td>.056</td>
<td>.027</td>
<td>.063</td>
<td>.060</td>
<td>.077</td>
<td>-.008</td>
<td>.070</td>
</tr>
<tr>
<td>Religion (SDA=1)</td>
<td>.195**</td>
<td>.202**</td>
<td>.208**</td>
<td>.227**</td>
<td>.090</td>
<td>.146*</td>
<td>.340**</td>
</tr>
<tr>
<td>Adjusted R²</td>
<td>.205</td>
<td>.169</td>
<td>.149</td>
<td>.221</td>
<td>.104</td>
<td>.147</td>
<td>.190</td>
</tr>
</tbody>
</table>

Note: * p < .05, ** p < .01.

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CO-TEACHING IN HIGHER EDUCATION: A CHECKLIST FOR BEST PRACTICE

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Kathie Good  
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ABSTRACT
Since the passage of 94-142, Education for All Handicapped Children’s Act in 1974, professional educators and schools have been scrambling to determine the best methods and strategies for effectively educating students with special needs (Polloway, Patton & Serna, 2008). Historically, two very common, yet philosophically different, methods have been used: collaboration and co-teaching. Although many professionals use the terms interchangeably, the two strategies are uniquely different in their goals and ultimate outcomes (Friend, 2011).

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THE LIFE-CYCLE, DIVIDEND GROWTH, AND PAYOUT POLICY

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Abstract

We investigate the relationship between firm maturity, dividend growth and dividend payout policy. As the firm matures and becomes less volatile, we find that the probability of dividend growth increases. Consistent with the life-cycle hypothesis, young dividend paying firms with larger growth opportunities (higher sales growth rates) will retain most of their earnings and have lower distribution (lower dividend payout ratios). Mature dividend paying firms with lower growth opportunities (lower sales growth rates) will retain less of their earnings and have higher distribution of earnings (higher dividend payout ratios). Although dividend distributions increase with maturity, the dividend growth rate declines as a firm matures.

We show that a more comprehensive definition of firm maturity better proxies the firm’s life-cycle since the individual measures of maturity are not always significant. While standard deviation is the only significant maturity variable that determines the probability of dividend growth, both age and standard deviation are significant maturity variables related to the dividend payout ratio. On the other hand, the dividend growth rate depends on all of the maturity variables-age, earned capital ratio, and standard deviation. Use of a single maturity measure is problematic.

JEL Classification: G35

Key Words: Dividends, Firm Maturity, Dividend Growth Rate, Payout Policy

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Summary

The prior literature investigations of the life-cycle or maturity hypothesis for dividend policy study the propensity to pay dividends as well as dividend initiation/omission, and these investigations show that the probability that a firm pays a dividend increases with firm maturity. However, none investigate dividend payout policy and the maturity hypothesis. The most significant related empirical work is Rozeff’s (1982) study of optimal dividend payout ratios. Although Rozeff (1982) investigates the trade-off between growth potential and agency costs, he does not consider the firm maturity. In this study, we investigate the relationship between firm maturity, dividend growth and dividend payout policy.

There are several important theoretical as well as practical implications for the study of payout policy. From a theoretical point of view, we assert that the life-cycle explanation for dividend policy extends beyond the firm’s decision to pay a dividend and endures into the firm’s dividend payout policy. We claim that the trade-off between earnings retention and earnings distribution continues to evolve for the firm over time. While the prior literature focuses on empirical tests of the maturity hypothesis and the decision to pay dividends, our research investigates the maturity hypothesis and dividend payout policy. By expanding our life-cycle explanation of dividend policy, we expect that as firms mature, not only does the probability of paying a dividend increase, but the magnitude of the dividend distribution increases as well. Corporate managers need to understand the relationship between dividend payout policy and maturity in order to unremittingly maximize firm value. Intuitively, an excessive dividend payout policy could restrict the firm’s supply of capital and limit future growth. On the other hand, a minimal payout policy could lead to excess free cash flow and the associated agency
Many investors look to dividend growth in order to assess the financial performance of a corporation and to screen stocks. Several popular mutual funds and ETFs use dividend growth parameters as a basis for the portfolio selection. Investors need to understand what factors are related to a dividend paying firm’s decision to increase the dividend.

Finally, financial analysts utilize the dividend growth rate to value firms according to dividend discount models. Analysts need to understand how the dividend growth rate changes with maturity.

We show that the relationship between firm maturity and dividend payout policy is complex. Firm maturity is difficult to define, and we examine several measures reported in the previous literature – age, earned capital ratio, and standard deviation. With dividend payout policy, the individual maturity measures can be insignificant. This may provide the best empirical evidence that the reported measures of maturity are independent and each captures different dimensions of maturity. Standard deviation is the only significant maturity variable that determines the probability of dividend growth, while age and standard deviation are significant maturity variables related to the dividend payout ratio. The dividend growth rate depends on all of the maturity variables – age, earned capital ratio, and standard deviation. Therefore, reliance on a single maturity measure to capture the life-cycle stage is problematic. As the firm matures and becomes less volatile, we find that the probability of dividend growth increases.

We contribute to the dividend literature and extend the maturity hypothesis into dividend payout policy. Our results show that firm maturity is positively related to the dividend payout ratio, while the sales growth rate is negatively related to the dividend payout ratio. Young dividend paying firms with larger growth opportunities (or higher sales growth rates) will retain
most of their earnings and have lower distributions (lower dividend payout ratios). Mature
dividend paying firms with lower growth opportunities (or lower sales growth rates) will
distribute most of their earnings and have higher distributions (higher dividend payout ratios).
Finally, while the dividend distribution increases as the firm matures, the dividend growth rate
decreases with maturity.

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MOTIVATIONS TO STUDY IN AMERICAN UNIVERSITIES AMONG INTERNATIONAL HIGHER EDUCATION CANDIDATES AND STUDENTS

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According to Altbach (2004), there are three main factors driving candidates to apply to foreign universities, including limited space or fierce competition in the domestic environment (for some candidates, it is easier to gain admission to good foreign educational institutions), low quality of local education (some candidates look abroad because high-quality educational institutions are hard to find in their home countries), and political or social reasons (some of them find fewer discriminatory admission practices and more freedom in a foreign education environment than in domestic one).

According to Jabbar (2012), the favorite destination for international candidates is the U.S. The literature also explains the reasons for this preference, including the reputation of the American educational system, career and life opportunities, and attractiveness of American culture. The United States is generally seen as having the world’s best academic system (Altbach, 2004; Zang & Hagedorn, 2011; and Lu, 1991). A large number of students study abroad with the aim of settling down and finding a job in the host country and finding better work opportunities with higher salaries (Altbach, 2004). Some students favor American culture over other national cultures (Zang & Hagedorn, 2011).

However, little is known about the motivation of international candidates applying to particular universities in the U.S. and the process that leads them to choose particular institutions. This research was dedicated to analyzing the perception of international candidates and to retrieving their selection processes, the criteria for selecting particular universities, and their expectations. In this study, the researchers applied the survey method and covered about 4,000 inquirers and applicants to the Minot State University College of Business. Conclusions were drawn about the search process and motivations of international candidates.

Literature

There is vast literature about international marketing of higher education. Two main streams of this literature focus on the factors motivating foreign students to study abroad and the factors driving foreign students to study in the U.S.

Within the stream about factors motivating foreign students to study abroad is a paper written by Altbach (2004) in which he identified three main motivation factors. These motivation factors may coexist. First, he identified limited space or fierce competition in their domestic
environments. In the cases of many international candidates, their home markets for higher education are very competitive and provide relatively uneven standards of education, given the competitiveness of entry. It is easier for them to gain admission to good educational institutions abroad than to compete for admission at home. The second item identified was low quality of education in local markets. For these candidates, there are no higher education institutions of appropriate quality available in their home markets. In order to find high-quality education, they have to look abroad. Finally, there is a large group of candidates motivated by political or social reasons. Many of them come from countries with discriminatory admission practices or with little freedom in education environments or little freedom, in general (Altbach, 2004). Publishing in the same stream of literature, Zeng (2012) pointed out that two other influencing factors are economic development of the country of origin and economic relations between the country of origin and the country of destination, geographic distance, and cultural distance.

In the literature stream about the factors driving foreign students to study in the U.S., several authors mentioned the U.S. as the favorite destination for study abroad among international candidates. However, they also pointed out that there is fierce competition from Australia, Canada, the United Kingdom, and other European Union countries (Jabbar, 2012; Douglas and Edelstein, 2009; Altbach, 2005). Among the main reasons for preferring the U.S. are the reputation of the American educational system, career and life opportunities, and general attractiveness of American culture. Zang and Hagedorn (2011), and Lee and Rice (2007), in two separate publications, confirmed that American educational institutions provide, in general, better education quality and more prestigious degrees than institutions from any other country. According to Altbach (2005) and Zang and Hagedorn (2011), the “American dream” is yet another important motivator for the large number of international candidates. While selecting the destination to study abroad, they plan to settle down and find a job in the host country. In their perception, the U.S. offers better work opportunities with higher salaries after graduation (Zang, Hagedorn, 2011; Altbach, 2004; Yen, Stevens, 2004). Finally, in the perception of many candidates, American culture is more attractive and accommodating to foreign immigrants than any alternative (Zang, Hagedorn, 2011).

Given the attractiveness of international higher education and the American educational system, in particular, it is not surprising that American universities not only compete with other international institutions but also with each other. However, little is known about the nature of this competition and specifically about the evolution of candidates’ and students’ perceptions of American universities over time. Also, little is known about how they go about choosing a particular institution. This research was dedicated to the analysis of the processes used by international candidates to select American higher education institutions, the criteria for selecting particular universities, and the evolution of their perceptions of these institutions over longer period of time.
Research methodology

This research was executed at Minot State University (MSU), a university in the Midwest part of the U.S., utilizing the survey method with four different survey instruments, one for each of the four groups of individuals identified. Individuals from four different groups (cohorts) were sampled as follows:

Cohort 1: (International inquirers who had not yet applied for admission to MSU): A census sampling, consisting of e-mail addresses of all international inquirers within the past year, was utilized. The response rate was 1.81% (66 responders out of 3638).

Cohort 2: (International applicants who had been admitted but had not yet matriculated at MSU): A census sampling, consisting of e-mail addresses of all international applicants who had not yet matriculated at MSU, was utilized. The response rate was 8.30% (19 responders out of 229).

Cohort 3: (First-year international students at MSU): A convenience sample of international students residing in the residence halls and others identified through leads, was utilized. The response rate was 10.81% (36 responders out of 333).

Cohort 4: (Graduating international students at MSU): A census sampling, consisting of e-mail addresses of all such students, was utilized. The response rate was 25.00% (42 responders out of 168).

Surveys were conducted between February 1, 2013 and April 8, 2013. The electronic surveys for all four cohorts were conducted online using the Vovici platform. In order to increase the number of surveys for Cohort 3 and 4, additional surveys were conducted face-to-face. Survey data were analyzed using SPSS.

The findings presented below are based on a descriptive statistical analysis. The researchers plan to repeat the same survey in the future.

Research results

Seventy-one percent of respondents from Cohort 1 (international inquirers who had inquired but had not yet been admitted at MSU), reported that they had traveled internationally prior to inquiring but 67% of these respondents had never been to the U.S. From cohort 1, 55% of respondents found out about various universities of interest on the Internet, 19% were referred to them by others, 12% found them at education fairs. The results from this group show that 56% of candidates also considered universities located in other countries. Alternative countries considered by the inquirers were mainly English speaking. Most frequently mentioned among them were Canada and the United Kingdom. Inquiring candidates considered several universities. The list included prestigious and well-known universities and universities located in their same areas. Among the motivating factors mentioned by inquirers were the exceptional quality of American universities (79%), better opportunities with an American diploma (66%) and family reasons (e.g., better life for the family, independence from the family, etc.) (33%).
Fifty-three percent of respondents from Cohort 2 (international applicants who had been admitted but had not yet matriculated at MSU) were in the 18-23 year-old age group. Thirty-one percent of these respondents had, also, applied to other universities. Most commonly, 50% of respondents applied to two universities at the same time. The list of alternative universities included mainly the universities located in their neighboring areas. Among advantages of the institutions to which they had applied were academic quality, low tuition fees, friendly communities, and a friendly admissions process.

Eighty-one percent of respondents from Cohort 3 (first-year international students at MSU) were in the 18-23 year-old age group. Sixty-two percent of them considered that their university was a good choice and 28% were neutral to it. Among main concerns for the future of this group were their ability to succeed in studying, financial concerns related to the costs of studies, and housing concerns.

Eighty-three percent of respondents in Cohort 4 (graduating international students at MSU) were in the 18-23 year-old age group and 11% of them indicated that their university wasn’t a good choice. When asked to assess their experience, they mentioned the following problems (in order of importance): cultural (ability to accommodate to new cultural environment, housing), quality of housing, financial/immigration (obtaining immigration documents), and covering the cost of studies. Respondents also reported that the most important element required to succeed in their studies was their discipline in studying. Thirty-seven percent of graduating students planned to stay in the U.S. after graduation, 63% planned to continue with graduate studies, and 38% planned to continue with their graduate studies in the university where they graduated. Also, 63% of graduating students considered recommending their university to other candidates from their home country.

When comparing the applicants to graduating students, their plans for the future differed. The percentages of students who planned to stay in the U.S. after graduation among these groups had not changed. The percentages of students who planned to continue with graduate studies decreased by 19%. The percentage of students who planned to continue with their graduate studies in the university that they graduate from decreased by 56%.

When analyzing all cohorts together, the following results were reported: The origins of respondents varied depending on the year of their applications with a large number of respondents from Canada (50%) and Asia (15%) in 2010, an increased number of African respondents (33%) from 2011, changing to a large share of Middle-Eastern (52%) from 2012. The changes in origin of international applicants and students could have been influenced by international political situations.

As part of the analysis of the evolution from inquirer to graduating senior, these researchers identified the top three priorities reported by respondents. In Table 1, Top Three by Cohort, three priorities are presented.
Table 1. Top Three Priorities by Cohort

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The results show that there is an evolution of needs and perceptions of international candidates and students over time. Initially, as inquirers, their main concerns were financial, academic, and immigration. Later, as admitted applicants, their main concerns were financial, immigration, and academic. Next, as first-year students, their primary concerns were academic, financial, and housing. Finally, as graduating seniors, they were concerned primarily about cultural, housing, and financial/immigration issues.

Conclusions

The most important factor for choosing the universities in the U.S. considered during application and confirmed by graduating students is the high quality of education, tuition cost, and location. In addition to motivations identified in the literature, the family concerns, also, motivate students to pursue a U.S. education.

There is evidence that the academic/teaching quality and the cost of tuition of their university of choice were consistently perceived as being good. There is indication that, before arrival, students consider their ability to accommodate to the new culture to be higher than it actually is after their arrival. There is also some indication that, before arrival, the quality of life in the U.S. was considered to be a more important motivating factor than after arrival.

When comparing the applicants to graduating students, their concerns were not confirmed over time. Of the two their main concerns (i.e., financial and academic), one (academic) was not even mentioned among the problems by graduating students and the other (financial) moved from first to third in order of importance. The first and second most important problems for graduating seniors (cultural and housing) were not mentioned by the applicants.

Research limitations and future directions

The results are based on a survey of just one institution. In this study, the researchers surveyed different groups of students in terms of their experience with the university starting from inquirers, moving through admitted applicants, then to first-year students, and, finally, to graduating students but it is not a longitudinal study. Sample sizes were relatively small. Respondents were mostly students for whom English was a second language; therefore, language barrier could have affected the results of this research.
In the future, this research should be replicated to ensure adequate sample sizes. Expansion should be considered to include more students from other institutions and to analyze by various groups like (e.g., ethnicity, gender, age, citizenship, etc.).

Bibliography


JUST-IN-TIME MANAGEMENT IN HEALTHCARE OPERATIONS

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ABSTRACT
Reducing costs and improving quality are two of the most important goals in managing healthcare operations. In this study, we explore how to improve healthcare operations by integrating Just-in-Time (JIT) management system. We first introduce the JIT management system, and then discuss how it can generate benefits in healthcare operations. We investigate implications for healthcare practice, which include how JIT techniques can be applied to healthcare operations, how hospitals and general practices can use JIT techniques, how JIT can help the patient throughput rate, and how technological advances can speed up healthcare processes. Implications for management and directions for future research are discussed.

INTRODUCTION
Just-in-Time (JIT) is a method of industrial organization aimed at producing only what is needed, when it is needed. The competitive benefits of JIT management are well implemented in both manufacturing and service industries. In JIT management systems, a process is capable of instant response to demand without the need for excess of inventories. The goal of JIT management is the total elimination of inventories at all stages of the process. Therefore, the major objective of JIT management philosophy is that the organization should aim zero inventory levels throughout the entire supply chain. The JIT management system originates from Toyota of Japan. Toyota was the first company to implement this system successfully; hence, the JIT management system has given this manufacturing company big advantage in terms of low inventories in their supply chain, which resulted lower operational costs.

In the JIT management system, the main idea is that inventory shouldn’t be overstocked; it should be delivered at the right time and to the right place. There are six key elements: Kanban system, the management commitment and employee involvement, elimination of waste, small lots and quick setups, total quality management, supplier relationships. Kanban is a Japanese word, which signals the delivery of components from one workstation to another in Japanese cards, and is referred to a pull system in a manufacturing floor. This principle is an essential part of the JIT philosophy to promote deliveries when the company needs due to the customer demand. Thus, the company is able to minimize costs and improve efficiency in delivery of its supplies. In addition to Kanban, the JIT is also about continuing to improve the efficiency, which is called Kaizen. In light of sustaining continuous improvement, management’s efforts and leadership are very crucial to provide a nurturing and inspiring workplace, which will lead to higher productivity. Continuous improvement can’t be achieved unless top management is willing to commit fully and employees are encouraged to engage in quality processes.

The JIT management systems is considered more than a tool to reduce inventories in companies, it is an all-encompassing philosophy geared to eliminating waste and anything that does not add value. Anything in each step of the supply chain that is overstocked and adds no value to the final product is regarded as a waste, because inventory takes up space, and ties down capital, which also incurs storage cost and insurance cost. Moreover, the inventory has the risk of damage during storage and the risk of obsolescence as well. Therefore, promotion to eliminate waste is extremely important for successful
implementation of JIT management. In a supply chain, small lots mean less average inventory, shortened manufacturing lead-time. Also, quick setups drive smaller lot sizes, make additional capacity available (often at bottleneck resources), reduce scrap and rework, and increase flexibility.

Quality is the fundamental goal of any management philosophy, so does JIT. The Total Quality Management (TQM) is a very proactive and systematic approach to improve and sustain quality while cutting costs across the supply chain. The TQM promotes prevention and immediate detection of errors and problems at root source. The other principle for TQM is continuous improvement of quality across the company. Due to the need to continuously improve and sustain high levels of quality in a company, all of the employees should be encouraged and motivated to innovate to reach better levels of quality. In addition to the concept of quality, the supplier selection plays a vital role in any manufacturing or service company. One of the main differences between traditional purchasing and JIT is that JIT focuses on single sourcing. Single sourcing can increase customer intimacy, because a single supplier understands customer’s demand better, and suppliers are better equipped to plan their own schedules in accordance with their customer’s needs. It can also enhance the relationship between suppliers and customers. This kind longtime relationship is a win-win situation for all the players in the supply chain. To suppliers, it assures a stable business environment no matter how the market changes. To the buyer, it assures a better price and volume certainty. Hence, the JIT management system emphasizes on single sourcing instead of multiple suppliers.

DISCUSSION OF THE JIT IN HEALTHCARE OPERATIONS

The most common definition of JIT is always attached to manufacturing operations; however, it can apply to non-manufacturing industries as well, such as service sector firms. Both service and manufacturing firms create an end product and service; hence, the JIT techniques can be applied to both environments. Although healthcare is considered as a service industry, there are still some significant differences between healthcare and service industries. First of all, healthcare providers are not able to stock their services and provide limited service or product like other traditional service companies do. Secondly, healthcare providers maintain a similar distribution chain like manufacturing but a more complex inventory system. Thirdly, it is very hard for healthcare decision-makers to forecast their demand, because the demand is based on daily patient census without any stable pattern. Therefore, high levels of buffer are common in healthcare operations. All of these differences make the healthcare a unique but complex industry.

The supply chain management of healthcare operations can be positively affected if the JIT management is implemented in each step. It is crucial that the supply chain of any organization needs to be connected with a series of smaller organizations, resources, and activities involved in the creation and delivery of value, in the form of both finished products and services, to end customers. The JIT enables great improvement in supply chain by providing right materials, low costs, and efficient services to facilitate patient care. In the healthcare operations, guaranteeing the great service and right products at the right time is very crucial. Continuous efforts to improve efficiency and eliminate the waste throughout the supply chain are important as well. Additionally, in the JIT philosophy, the main goal is to achieve zero levels of inventory. However, the demand for healthcare is based on daily patient census; it cannot be forecasted like other manufacturing and service companies. In the healthcare supply chain, the purchasing department should be built upon a long-term relationship with a small set of suppliers that will not only improve the supply efficiency but also lower the inventory cost. Medical Sterilization Inc. (MSI) is a successful example of adopting the JIT management system in healthcare industry. MSI offers contractor-provided reprocessing and sterilization of surgical equipment, which employs a highly hospital-tailored version of JIT. Furthermore, hospitals’ daily supplies, such as folders, are being overstocked, which take up space and ties down the cash flow.

Regarding the instances, in which the JIT management system can be applied in healthcare operations, cutting the costs by effective inventory management has very significant impact. Material costs, labor costs, and manufacturing costs are the main parts of patient care costs. In the healthcare management, all levels of management should be connected to all of the important decisions and put their efforts to the area they are specialized in. In this way, healthcare organizations can achieve lower levels of operating costs from parts, distribution and utilization of their resources. Moreover, healthcare organizations can first
specify what kind of customers they are serving, what age group their patients belong to, what kind of service or products they need. Then, based on all these information, decision-makers can create a database, which will benefit their operations and customers. This kind of commitment to quality patient care is a reflection of the JIT philosophy. Additionally, maximizing resource utilization in the supply replenishment process is beneficial for the healthcare organizations. Hence, purchasing, materials management, and distribution departments should all be connected in the operations. For example, purchasing can help materials management because they know the inflow of goods better, and procurement managers in health organizations can order products directly whenever the products are needed. In this way, the decision-makers can maximize the utilization of their critical resources.

**IMPLICATIONS FOR MANAGEMENT IN HEALTHCARE OPERATIONS**

Most healthcare organizations have boards and doctors that work together for the good of the hospital. All of these decision makers should be informed about what the JIT management philosophy is, how it helps to increase efficiency and decrease inventories, how bottlenecks can be found, how to implement solutions, etc. The first step to institute the JIT philosophy in a healthcare organization is to perform a system analysis and figure out where bottlenecks and inefficiencies exist. Wennecke (2008) worked with a group of healthcare providers in a closed setting to provide novel JIT solutions for improving healthcare systems. The group came up with many different solutions. However, all of them had to be measurable, “either as time saved, fewer loops, fewer steps, lower costs, and so on.” Wennecke (2008) also stated “a solution must be sustainable.” The changes made using JIT techniques must be long term fixes instead of quick slashes that may cause a quick fix to a bigger problem. Wennecke (2008) shows that doctors are capable of introducing the JIT techniques in their hospitals if given any chance. Therefore, the top management in healthcare organizations should promote and support any efforts that lead to leaner operations in each step of the supply chain.

General practices are often at the forefront of a healthcare operation. Patients begin their journey through the system when they first walk into a general practice clinic to be examined by their general practitioner. They are often evaluated based on their symptoms and either discharged, taken for further examinations, or sent to a larger healthcare facility. A general practice often has no trend in the amount of patients seen day to day. Therefore, the healthcare organization always has to have enough inventory on hand to treat patients without any critical shortages. However, in the JIT management systems, the main goal is to minimize holding inventories at each step of the supply chain.

Mann (2010) is an executive member of a group designed to help general practices by taking advantage of lean manufacturing practices. Mann (2010) states “Anything that helps us to deliver our work in a way that is best adapted to the needs of our clients in a simpler, slimmer and speedier way must be worth knowing.” Even if the general practices have taken a long time to switch over to applications of the JIT management system, they intensely search for new ideas to increase the level of lean processes in their entire supply chain in order to save money by reducing the inventory, while still improving and maintaining quality care for their patients. Furthermore, Mann (2010) explains that there are 3 ways to introduce lean manufacturing into healthcare organizations. Firstly, he expresses “Take a keen interest (as a primary care team) in what patients and their careers tell you about their experience of receiving care.” This describes the fact that the primary care providers should actually listen when patients review their care. Once it is possible to determine what is wrong with the system, it becomes possible to suggest a solution. Secondly, he writes “In meetings where decisions are being taken, insist that brainstorming is not accepted as providing a workable solution.” This describes that instead of just brainstorming and ending the meeting make sure that patients and doctors are asked how the solutions would be received to make sure that they are feasible. Lastly, he states “Ask patients and staff the leading and inviting question, ‘how do we waste your time’? This describes that it is important to ask the patients about wasteful moments in their experience because it may not be possible for the doctors to know what has been happening before they see the patient first hand. Therefore, inventories in the healthcare organizations can be reduced dramatically, if general practices can identify questions such as described here and come up with novel solutions.

Hospitals have much larger bottlenecks and inefficiencies in their daily operations than small general practice clinics do due to their size, seeing thousands of patients and employing hundreds of
employees. The level of inventory in a hospital can be extreme, so the JIT management system is a perfect tool to reduce costs while maintaining quality patient care. However, how can you decrease the level inventories in an environment that has so much capital intensity and resources? Brandt (2011) discussed how JIT was applied to a surgical room in a hospital. A surgery requires many different medical personnel, pieces of equipment and medical tools. It can be very complex to try and reduce inventory. After applying a JIT analysis, it was realized that the surgical room had medical tools in many different locations. This led to nurses running all over the place in the middle of a surgery looking for a certain instrument. Applying a strict organizational structure allowed for inventory to go down, because it was much easier to see inventory levels and replenish them before stock outs. This also helped the hospital to minimize waste due to spoilage of perishable goods.

It is also important for hospitals to have very updated charts on every patient. Each patients chart is very important, because it can tell the hospital information about inventories. For example, if you know that a patient is diabetic you need to be sure to have enough insulin and needles on hand, which is inventory, while not having too much that it costs a lot in holding costs. Second, it can tell the hospital vital information about a patient that can help with throughput rate. If the patient is always receiving quality care then they are more likely to get through the system quickly because they will be discharged. Having an advance in technology has allowed for electronic charts to take over many hospitals.

Nace (2006) discusses how electronic charts have helped a hospital first hand. Doctors and nurses can quickly check facts and enter information about a patient that can be electronically seen from any area in the hospital. This eliminates the large amount of paper that was being used for every new patient seen and also eliminated a large amount of ‘running around’ time that often occurs in hospitals. It is much easier to transfer the patient around the hospital to different departments and doctors and have an electronic chart always be there. There is no more having to call up the previous doctor about messy notes on a paper chart.

Patients are at the core of healthcare systems. Without patients filling hospitals, clinics, care centers, etc. there would be no need for a healthcare system. Considering a general perspective, the most important aspect of the JIT techniques is patient throughput rate. Ultimately, it is how many patients can a healthcare system get through their doors and out everyday. Thus, it is important to have a high bed turnover while still maintaining a high level of service. The JIT techniques can help decision-makers to find the bottlenecks and inefficiencies in a healthcare organization and offer solutions. Jenkins and Gisler (2012) discuss these issues and how they affected the Central Baptist hospital system by using a value stream mapping technique, which visually showed the route of patients in the system during their flow time in the system. This analysis helped the decision-makers to realize an average time frame showing the locations of bottlenecks in the system. Due to the patient gridlocks, it was clear that significant gaps in communication and coordination among employees and different departments existed. Using a lean tool, the value stream map, provided a solution of all the main decision-makers to meet every morning and discuss data that needed to be shared. These data sets consisted of current occupancy, nurse staffing, pending admissions, etc. Therefore, the hospital has started achieving quicker admission with less waiting times on average because of the JIT management system. Additional, there are more ways to increase the patient throughput through better medical practices in the healthcare organizations, often by the advancement of technology.

CURRENT TECHNOLOGICAL JIT INNOVATIONS IN HEALTHCARE INDUSTRY

Holter Monitoring Systems: The Holter Monitoring System is a small device that features software that is designed to be easy to use and informative without being invasive. It uses a recorder to detect abnormalities in a patient’s heart rhythm over a long period of time. They are comfortable for the patient to wear, and lightweight and compact.

Asset Tracking System: The Homer asset tracking system is a new technological system with a single, mobile antenna that uses radio frequency identification to locate and recover hospital equipment. This device does not need a large space for major infrastructure, and can be seamlessly integrated with minimal installation.
**Portable Vital Signs Monitor:** Portable monitors check patients’ vitals signs and help to decrease the amount of inventory required. Due to this monitor, healthcare organizations no longer need to have large, very expensive machines, which are moved from room to room. The new technology has brought portability and efficiency to the healthcare facilities.

**Inventory Management System** Uses radio frequency identification and networking technologies to track medical inventory. This allows for a much smaller inventory because it allows for no stealing or loss of product. Each and every unit that is purchased can be accounted for. This allows for better managing expiration dates on time sensitive products. Everything is online for the key decision makers to account for.

**NEW RESEARCH DIRECTIONS FOR JIT IN HEALTHCARE OPERATIONS**

Healthcare operations can always be improved and will continue to be improved as technology advances. It is easy to see that just in the past 10 years, which is when the previously discussed innovations were created, that technology in healthcare operations has come a long way. As technology advances so can improvements in efficiency. The JIT management is becoming more and more integrated into hospitals and general practices as well. The key components of JIT are to reduce inventories and inefficiencies and now that healthcare operations are actively trying to do this, JIT principals will be applied more and more. We can also see that manufacturing and healthcare service share lots of similarities, especially in the supply distribution and inventory control, in this sense, it will be another direction for new research.

**ACKNOWLEDGEMENTS**

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**REFERENCES**


A THEORETICAL EXPLORATION OF THE APPLICATION OF THE EXPECTANCY MOTIVATION THEORY TO HEALTH PROMOTING BEHAVIOR OF SENIOR AFRICAN AMERICAN WOMEN

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ABSTRACT

To reach Healthy People 2020 goals and objectives continued effort is required to eliminate health disparities in chronic disease among senior African American women. An outstanding obstacle in servicing this vulnerable population is motivating sustained desired action. It is proposed that the Expectancy Motivation theory can provide a basis to direct research efforts to promote physical activity behavior in the target group to facilitate elimination of disparities in physical activity health promoting behavior.

INTRODUCTION

Research evidence (Crane & Wallace, 2007; Kurian & Cardarelli, 2007) clearly supports that regular physical activity especially cardio-respiratory fitness is necessary for reducing the risk of cardiovascular disease (CD) and mortality. Epidemiological studies have shown that being physically active reduces the risk of hypertension (Pate et al., 1995). In addition, these same studies have shown that being physically active reduces the risk of diabetes. Current knowledge of the impact of physical activity on glycemic control is that meeting current physical activity recommendations contributes to improvement in glycemic control in most adults (Agurs-Collins, Kumanyika, Ten Have, & Adams-Campbell, 1997; Keyserling et al., 2002).

HEALTH DISPARITIES

The high rates of cardiovascular disease in older women and specifically, the disparities in risk factors for CD in African American women supports the assertion that more effective physical activity intervention strategies are needed for this vulnerable population segment. The rate of hypertension among African American women continues to exceed the rate among White women at 44.4% and 28.1% respectively. Diabetes, a risk factor for CD, is 1.9 times more likely to be diagnosed in African American women than in White women (U.S. Department of Health and Human Services, Office of Minority Health, 2012).

While the positive impact of regular physical activity in reducing chronic diseases such as hypertension and diabetes is well established, it is also known that African American women as compared with Caucasian women have low prevalence rates for exercise, 36.3% to 49.8%, respectively (Kruger, Yore, Solera, & Moeti, 2007). It has also been established that there is also decreasing prevalence rates of regular physical activity as women age (“National Center for Health Statistics,” n.d.). In recognition of this public health threat, the Healthy People 2020 older adults’ objectives include to increase the proportion of older adults with reduced physical or cognitive function who engage in light, moderate, or vigorous leisure-time physical activity (“Healthy People 2020 Older Adults,” n.d.).

What is the current knowledge base on the motivating factors influencing regular physical activity participation rates of older African American women? Few studies on determinants of physical activity involving older African American women were located in the literature. Jones and Nies (1996) found that perceived benefits were positively correlated and barriers were negatively correlated with exercise behavior. Gary (2006) and Resnick (2008) found that self-efficacy intervention groups had better physical activity outcomes compared with control groups. Anderson and Pullen (2013) suggest that physical activity with spiritual strategies intervention may have a positive impact on physical activity behavior in older African American women.

Marketers view motivation as the process that lead people to behave as they do. It occurs when a need is aroused that a consumer (the individual) wishes to satisfy (Solomon, 2012). The degree to which an individual will
exert the effort to reach a goal reflects their level of motivation. As implied in the above definition, a simplified view of motivation is an awareness of a need coupled with the desire to satisfy the need.

From a conceptual perspective, it is safe to assume that elderly African American females are aware of the need to promote and maintain physical health through pursuing regular physical activity. If a valid assumption, exploring known cognitive motivation factors may help the understanding of what motivates health promoting behaviors. The expectancy theory of motivation suggests that expectations of achieving desirable outcomes - positive incentives - motivate our behavior (Porter & Lawler, 1968).

The components of the model are explored:

(a) Reward value, the value a person attaches to a particular personal reward

**Application**: Elderly African American women value reducing chronic diseases such as hypertension and diabetes. These chronic diseases are prevalent in their families and community, thus exposing them to the risks associated with such diseases.

(b) Reward probability, the perceived probability that the reward will come with a specified effort

**Application**: What is the belief among elderly African American women that chronic diseases can be reduced if they are physically active? Are they exposed to role models that identify with that reinforce this belief? Reward value and reward probability taken together will establish the intensity of the effort to be made.

(c) Effort, how hard one tries or the amount of energy put into a given situation

**Application**: What are the factors that impact the amount of effort elderly African American women will exert to achieve performance? Are there appropriate support groups, accessible transportation to conveniently located facilities, and/or adequate financial resources?

(d) Abilities and traits, individual characteristics such as personality traits, intelligence, manual skills, etc. representing the individual’s currently developed power to perform

**Application**: Key ability factors for elderly African American females might be personality traits and mobility issues due to body weight challenges. A prevalent personality trait observed among elderly African American women is a strong spiritual belief system. This represents an opportunity to utilize spiritually based physical activity intervention strategies. Use of alternative health approaches such as hydrotherapy treatments or water aerobics exercise routines can minimize mobility issues.

(e) Role perceptions, enhance or constrain the effort to performance outcome

**Application**: Are elderly African American women comfortable with perceiving themselves as “fitness participants”? Support groups organized within their communities (neighborhoods & churches) can positively influence role perceptions.

(f) Rewards, both intrinsic (psychological) and extrinsic (material) are received after performance

**Application**: Elderly African American women may be open to quantitative feedback on performance from health care or other related professionals connected with their support environment, such as a faith community nurse or community social worker. Presentation of achievement/participation certificates is popular extrinsic rewards.

(g) Performance probability, the perception that effort will lead to desired performance

**Application**: Support groups are crucial; use existing networks within churches and senior services centers.

(h) Perceived equitable rewards, the amount of rewards that an individual feels he should receive as a result of a given level of performance

**Application**: Emphasize physical activity programs designed around the theme of ‘start low, go slow’. It is critical that this fragile group not be overwhelmed by an overambitious agenda.

(i) Satisfaction, the extent to which the rewards actually received meet or exceed the perceived equitable level of rewards

**Application**: Physical activity programs designed for the elderly should plan success into the program. Each individual should be encouraged to set goals that are right for themselves and receive continuous encouragement as they move towards goal achievement. Success will breed satisfaction, which will encourage continued participation and goal achievement.
IMPLICATIONS FOR FURTHER RESEARCH & CONCLUSION

Suggestions for future research based on selected components of the Expectancy Motivation Theory Model:

(1) What is the impact of self-management programs such as the Stanford chronic disease self-management program on physical activity goal attainment?
(2) What would be the motivational impact of a pictorial compendium with “testimonials” of senior African American women who were life-long exercisers and/or late-life exercisers?
(3) Is there a correlation between the intrinsic factor of belief in stewardship of the body and physical activity behavior in senior African American women?
(4) Is regular physical activity performance feedback with goal-setting opportunities effective motivators for adhering to self-selected physical activity goals?

The marketer’s view of motivation provides a comprehensive lens through which to describe what motivates senior African American women to engage in physical activity health promoting behavior. The nine components of the Expectancy Motivation Theory provide a conceptual map of the multi-factorial causes of and possible interventions for this health promoting behavior. Well-designed research studies can provide support for this theory, guiding interventions that will improve quality of life for this vulnerable population; thus, moving us closer to Healthy People 2020 goal to eliminate disparities in chronic disease.
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John Anderson is a Professor of Management/Marketing at Oakwood University. He can be contacted at Oakwood University, 7000 Adventist Boulevard, Huntsville, AL 35896. Email: janderson@oakwood.edu.*
The genesis of this article came in the spring of 2013. Although legislators had not read the 2,572 pages of the bill, prompting Nancy Pelosi’s famous remark, “We have to pass it to know what is in it.” rest assured that corporate personnel had. They knew that although ObamaCare did not officially begin until January 1st of 2014, the date for determination of full-time vs. part-time status would be July 31st, 2013. (Note: As of 9/11/2013. 10,516 pages of the Federal Register were devoted to the legislation. The Five Minute Report. How many pages there are today, I do not know, other than to say there are many more pages today.)

Like many, I had heard that firms were making an effort to trim full-time personnel and to replace them with part-time personnel (under 30 hours/week) so that they would not have to pay for the mandated ObamaCare health coverage. In the summer of 2013, I had my retailing class interview various large retailers to ask them how they were responding to the ObamaCare act.

The students were coached that they had to have an ‘insider’ who would agree to talk ‘off the record’. Surprisingly, a large number of the class had ‘insider’ connections. The list of the managers contacted in 2013, regardless of whether they made any substantive comment or not, is shown alphabetically below:

Aaron’s Rentals  
Baymont Motel  
Dillard’s  
HEB  
Home Depot  
JCPenney  
Kohl’s  
Lowe’s  
McDonald’s  
Radio Shack  
Sears  
Staples  
Target

The results of these interviews provided strong evidence that the large retailers were indeed making a determined effort to reduce the number of full-time employees and replace them with part-time employees.
I had another section of that Retailing class in the summer of 2014. Here is the list of managers they were able to contact, again in alphabetical order. (It was a smaller class, so there were fewer contacts.)

Children’s Medical Center of Dallas  
Fashion Retailer  
Food Lion  
Lowe’s  
Mattress Firm  
McDonald’s  
Nike retail store  
Pioneer Seed Development  
Target

**Summary:** As seen in the 2014 interviews, firms are continuing to do what had first been seen in 2013. They are making a constant and consistent effort to make sure that the number of full-time employees decrease, and the number of part-time employees increase. Also seen was a careful monitoring of the hours of the employees to make sure that they stay under the ObamaCare 30-hour part-time specifications.

Here are the verbatim quotes from the student’s papers. Their quotes are most certainly NOT presented in the alphabetical order shown above. Whenever the student used the name of the retailer, or the manager, or a named competitor, I simply substituted “mmm” to replace their names. To set off the quotes of the students, I have put them all in *italics*.

Let me repeat, these are verbatim quotes. Often they include some political commentary as made by the manager being interviewed. I want to quote the disclaimer that is always seen on the editorial page of every newspaper: “These views do not necessarily represent the views of this paper.”

> *It was made quite clear that her store was to employ more part-time employees to avoid the costs associated with the Affordable Care Act. Prior to ObamaCare, the store had 10 full-time employees and 7 part-time employees. Currently, there are 6 full-time employees and 13 part-time employees.* (Note that total persons employed is up, from 17 to 19, with full-time down from 10=>6, and part-time up from 7=>13.)

Comment: Ever wonder why recent graduates of high school and college cannot find jobs that pay a sufficient wage to support themselves, and end-up moving back-in with their parents? Previously 10 employees could earn a sufficient income, now only 6 can.

> *I prefer to pay the penalty for this year which will still be lower than current insurance rates.*

Comment: Expect the penalties for non-enrollment to go up. That was part of the plan, to enroll lots of healthy youngsters who generally need little in the way of medical care to
pay for the oldsters that do. But the youngsters are not enrolling, but simply paying the penalty. Again, expect these penalties to go up.

MMM has made a great effort to cut most of its full-time workers to part-time employees in order to avoid the costs of healthcare under the new healthcare act. The store has hired thousands of new part-time employees across the U.S in order to make cuts to its full-time employee’s hours and cut costs. MMM now allows only three supervisors per store, down from approximately five to six per store. Managers have been given notices requiring them to step down from their positions or risk losing their job. As a result, managers that decided to stay with the company are now regular associates at other locations.

Comment: Again, where formerly 6 employees could afford a house and a family, now only 3 are able. This is a tremendous blow to the American dream. The ability to start as a recent graduate and get a full-time job, any full-time job, even a full-time job without benefits, has been greatly diminished.

(Historically) Even employees that were labeled as part-time were still able to work over 30 hours a week without any repercussions. Part-time employees are no longer allowed to work more than 30 hours a week under any circumstance. For full-time employees, after ObamaCare, the premiums went up, but with the same coverage and deductible amount.

Comment: Before ObamaCare, even ‘part-time’ workers could often work sufficient hours to support themselves with their own place to live.

Oh, and ever wonder why you have never heard any protests from the insurance industry? Key insurance lobbyists wrote the initial legislation. It allowed the insurance companies to drop many policies which could be reinstated, but only at much higher rates.

Only managers are full-time and all other employees are part-time. Part-timers are capped off at 25 hours per week.

Comment: Not only are all employers being much more vigilant about making sure that the part-timers stay under 30 hours, many are simply hiring two 20 hour part-timers to replace one 40 hour full-timer. Or maybe two 25 hour part-timers to replace one 40 hour plus overtime full-timer.

All adjunct faculty are restricted to a certain number of credit hours, so even if they want to teach more classes, they cannot.

Comment: University professors, don’t feel too smug. Universities are also looking at these costs. It would not surprise me to learn one day that all professors have been reassigned as ‘adjunct’ faculty with a limit of two classes per adjunct and no health benefits.
The plan was to cut unproductive full-time people and hire part-timers in their place. Management’s load increased as new employees learned their job. Training two part-timers for what one full-timer used to, takes time. I am glad that I am covered as a full-time employee.

Comment: The full-time managers are also working harder under the change.

MMM is placing a heavier emphasis on hiring ‘seasonal workers’ which are considered part-time and are released at the end of the season.

The nurses were talking about the amount of paper work they have to file for the program.

Comment: In many other ways, ObamaCare has increased the burden.

She was not able to obtain a quality doctor under the new law due to the large number of doctors who are unwilling to participate in ObamaCare. Not only did she lose her full-time position, but she was also forced to change to a doctor that she is unhappy with.

A lot of physicians that previously accepted government resources have dropped-out because they believe that under the Affordable Care Act they are being underpaid. These underpayments are ultimately shifted to patients in the form of shorter visits, less doctor face time, quick hospital discharges, and compromised health care. Meanwhile, the demand for physician services will be higher than ever. Ultimately the consequences of the Affordable Care Act will translate into restricted access and inferior quality of care.

Comment: Indeed many doctors are opting-out of treating ObamaCare patients. This is coming at a time when more people are expected to be using the healthcare system.

More than one commentator has speculated that ObamaCare was designed to be deliberately bad. Because it is so bad, it will be scrapped and some sort of health care system, totally administered by the government will be implemented.

This last comment, embraces that view:

Most other developed countries have universal health care and we do not. It’s an antiquated system that we have and it’s socially backwards. While other countries have declared health care to be a basic right, the United States treats health care as a privilege only available to those who can afford it. In this sense, health care in America is treated as an economic good like a TV or Blu-Ray player, not as a social or public good.

We shall see.
VIRTUAL LABS IN ONLINE COURSES

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Abstract

The question of the validity, quality, and possibilities of online laboratories to simulate hands on experiences for students in online education is an ongoing debate amongst higher education leaders and critics of online education. Concerns that online students do not receive the same quality of education given to traditional seated course students have inspired many researchers to produce articles and research papers on this topic. Most current research has produced the similar results. The use of virtual labs in online courses can provide interactive learning to both students and faculty in online courses. Utilizing online labs will allow students to simulate hands-on experience that would normally be experienced in seated courses while faculty can better assess the level of learning in the course from the results of the online labs. However, the implementation of lab environments into a course learning management system (LMS) is a difficult task that requires constant attention and involvement from multiple levels of faculty and administrators.
COPING WITH DYING: HOW THE BUDDHIST RELIGION CAN INFORM EFFECTIVE HEALTHCARE

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This paper illustrates what Buddhism does well with regard to coping with death and then offers suggestions how caretakers of Buddhist patients can offer more effective care by maximizing opportunities for positive religious coping. More specifically, I examine the Tibetan and Chinese Buddhist traditions within the Western New York region, arguing that these traditions help their congregants cope with death because the address the physical, social, psychological, and social dimensions of a person; moreover healthcare for members of these communities that are at the end-of-life stages shall be more effective if caretakers allow room for the expression of their patients’ religious tradition.

For the purpose of clarity, my paper is divided into three parts. Part one examines the tasks of coping with death that are espoused by Charles Corr, a leading scholar in death studies. Following Corr’s research, I argue that dying entails the breakdown of the person and the above constituent dimensions, i.e. the spiritual, physical, social, and psychological dimensions. With respect to caring for the dying, each dimension becomes a task or a potential area of work, and thus they “may or may not be undertaken and that some may be more or less necessary or desirable.”¹ From the perspective of the caregiver, Corr’s tasks provide guidelines to more effectively use their time and energy to help the dying feel empowered and to an extent in

control of their death. This could mean simply clarifying the patient's perspective on palliative care (physical dimension); what relationships the patient values and wants to continue (social dimension); what values are included for that person in vouchsafing their autonomy (psychological dimension); and what is the meaning of her life and death (spiritual dimension). Interestingly, Corr argues that the spiritual dimension underlies the other dimensions. This is not to suggest that every person is spiritual, but rather that how you answer this question "What is the meaning of my life?" (spiritual task) shall dictate how you approach pain management (physical task), interpersonal relationships (social task), and how you define autonomy (psychological task).

Part two demonstrates that Tibetan and Chinese Buddhists incorporate all four dimensions of a person in their attempt to die without anxiety and fear. Moreover, for devout Buddhists, this spiritual task orients all other tasks. What results is an intricate preparation for dying. In my interactions with Master Shan Kwang, the leader Cham Sham Temple in Niagara Falls, Ontario that services the Chinese Buddhist communities in southern Ontario and Western New York, he, the monks in residence, or the lay members of his community craft individualized plans of spiritual care for a terminally-ill member of their community. When death is imminent and if the congregant values her relationship with the temple, the temple is contacted and either the master, resident monks or temple volunteers from the temple come to visit and live with the dying member. Although these members help the dying member of their community as well as her family through this difficult time by offering them support, their main goal is to help the

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2 The information below about the Chinese Buddhist community in Niagara Falls is based on my discussions with Master Shan Kwang. For more information, please see the chapter on Buddhism that shall include an interview with Master Shan Kwang in my forthcoming book: Death & The World Religions: How Religion Informs End-of-Life Decisions, Dubuque, IA: Kendell Hunt Publishing, 2016. Cham Sham Temple or the Temple of the Ten Thousand Buddhas is located at 4303 River Road in Niagara Falls, Ontario.
dying become detached and overcome their fear of loss that will result in a good death. The content of this interaction includes various chants and prayers such as the Triple Jem: “I take refuge in the Buddha, I take refuge in the Dharma, and I take Refuge in the Sangha,” the name of Amitabha Buddha, and the Dharma of the Buddha. In so doing, a concerted effort to strengthen the dying congregant’s spirituality is made; this results in greater acceptance about what will happen to the congregant after death. In addressing this spiritual dimension, Buddhists strengthen their relationship with their religious community and family members that participate in these final rites. The time and effort needed to prepare for death, when there is time to do so, also entails that the patient has to make decisions about which relationships are most important (social dimension). This can be traumatic to families of Buddhist converts, especially converts to Tibetan Buddhism that contain some of the most intricate preparations, that include eliminating all distractions, such as loved ones and persons unable to refrain from crying, as this could cause attachment.3 With respect to the psychological dimension, Master Shan Kwang or his volunteers from the temple acquaint themselves with the dying member to determine their wishes as well as their level of spiritual cultivation indicated by the visibility of their anxiety and fear about death. How prepared the person is to die determines their plan of action. The autonomy of the patient is respected, and if the patient is willing, specific spiritual tasks to facilitate a good rebirth or nirvana are employed. For example, if anxiety and fear about death are visible, great effort is made to facilitate a good rebirth by intensive training in Buddha’s teachings and Buddhist meditation. However, Buddhist spiritual care is holistic, and thus it also involves fasting from certain foods and times for eating (physical dimension).

Nevertheless, in order to prepare the Buddhist for a good rebirth or nirvana, addressing the spiritual, social, and psychological dimension require careful coordination with healthcare professionals regarding the physical dimension of a person. This requires creating a realistic schedule that will allow time for meditation without interruption from healthcare professionals. One difficulty that many Buddhist have is coordinating spiritual care with palliative care. Although there is no prohibition in either the Tibetan or Chinese Buddhist traditions against any medication that is administered to relieve suffering, suffering is a result of bad karma that normally needs to be experienced in order to be expiated. More importantly, dying with a clear mind is important, and thus the use of sedatives to the point that it affects the ability of the patient to think clearly is problematic. In Master Shan Kwang’s Temple, Buddhists are encouraged to use palliative medications to control pain symptoms so as to prepare for death. Palliative medications only address the symptoms of suffering but not the causes of suffering which are karma and a meat diet. Thus Master Shan Kwang encourages those taking these medications to gradually decrease their usage and increase a vegetarian diet and mental preparations for death. Whether or not this is realistic given the narcotic nature of many palliative medications is unclear from my research. Vegetarian diet is also stressed in Tibetan Buddhists; however, it is not uncommon for lamas, or Tibetan spiritual masters of the dying, to provide “blessed pills” that help the body and spirit prepare for death.

Part Three argues that given the importance of the preparations for death and how these preparations entail the intimate coordination of the four dimensions of a person, healthcare professionals need to be aware of their patient’s religious needs and how these needs will dictate how Buddhists approach and value care relative to the other dimensions of their life. I offer

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4 For a full list of what is included in the Dharma Box see pages 39-40 and Appendix III in Dying with Confidence.
several examples as to how healthcare professionals might attend to the unique needs of Chinese or Tibetan Buddhists. For example, healthcare providers need to be aware that in both Chinese and Tibetan traditions disturbing the body during the period after death may affect the soul’s transition to its future. These Buddhists believe that the soul remains in the body for a certain period of time. Healthcare providers need to have conversations with their patient and the patient’s proxy about this. With respect to Tibetan Buddhists, in situations where the corpse must be removed within an hour after death, healthcare providers should record the moment when the body is touched and pass this information to the patient’s loved ones. Any assurance that the healthcare professional can give that the body will be respected during this time is important because it communicates to the patient respect for her tradition. Moreover, it will result in less stress for the patient, as she will be assured that the persons or person caring for her respect her autonomy.

Chinese and Tibetan Buddhism offer a unique perspective on death and life. Nevertheless, Buddhist views on end-of-life care are consistent with what all religious people want from their healthcare professionals, respect and communication: respect for their spirituality and how that spirituality informs their decisions regarding their physical, social, and psychological dimensions, but also to be communicative, which of course entails being treated as a person not a corpse-in-waiting when death is imminent. Healthcare professionals who can offer care that is culturally and religiously sensitive will offer effective care. In so doing, they will be able to help their patients attain what is for the patient the best death possible relative to their situation.

5 Chinese Buddhists believe that the soul remains in the body for 8 hours; Tibetan Buddhists believe that soul remains in the body for three days.
Social Media:
Classroom Integration and Preparing Students for Work Life
(Presentation)

ABSTRACT

This study examined students’ expectations regarding faculty use of social media to extend the classroom and enhance the learning environment, engagement in classes using social media, and expectation for use of social media in job searches. The study was conducted at a small rural college in New England. Specifically, the study evaluated the importance that students place on using social media to access course information (course materials, feedback on assignments, etc.). The impact of social media on student engagement in classes using social media was examined by measuring the pre and post implantation of social media in college business classes. The study discuss means by which faculty members can integrate and use social media in the classroom to enhance the learning experience. Finally, the study assesses student’s expectations of utilizing social media in future job searches as well as their use of social media in current or previous job searches. The study concludes with a discussion of how professional recruiters use social media to attract and assess future employees.

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DISPLAYING THE CONFEDERATE FLAG IN PUBLIC SCHOOLS: SELECTED COURT CASES AND INTERPRETATIONS OF A MOST HEINOUS OR BELOVED SYMBOL

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Abstract

When considering the First Amendment of the United States Constitution and the provision which says in part, “Congress shall make no law... abridging the freedom of speech,” it behooves us to take a careful look at specific Supreme Court rulings in particular and other lesser court decisions, on specific incidents involving student speech, and using extreme caution make extrapolations concerning the display and use of the Confederate Flag.

This paper will lightly focus on the Supreme Court’s decisions in the landmark student speech cases of Tinker v. Des Moines; Bethel v. Fraser; and Morse v. Frederick, but more specifically focus on lesser court rulings dealing specifically with the utilization of the Confederate Flag in public schools, which has become a flashpoint for eliciting passions on both sides of the issue. Feeling a fervency toward an object or affiliation such as a flag or a particular sports team is something that most of us can relate to.

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WORKPLACE POLITICS AND PERFORMANCE OF PUBLIC UNIVERSITIES IN SOUTH-SOUTH REGION OF NIGERIA

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Abstract
This study aimed at investigating the relationship between workplace politics and the performance of public universities in South-South region of Nigeria. To achieve this purpose, hypothesis was raised, and a review of related literature was made. The population consisted of two hundred and eighty-six (286) academic staff and one hundred and twenty (120) non-academic staff of eight (8) public universities in the South-South region of Nigeria. A purposive sampling technique was employed in selecting the population elements. On the whole 406 respondents were considered for this study. A questionnaire designed in 5-point Likert scale was used in collecting information from the respondents drawn through purposive sampling. The data for the study, which were generated through the administration of questionnaire designed in 5-point Likert scale, were analysed using the multiple regression analysis. The findings of the study revealed a negative significant relationship between workplace politics and the performance of public universities in South-South region of Nigeria. Based on the findings, it was recommended that public universities in South-South region of Nigeria should create the right political landscape for workplace politicians to promote job performance; training programmes, seminars and workshops should be organized for universities’ staff, to properly equip them with political skill; and finally, an aggrieved employee in the university should create a circle of influence instead of feeling victimized and angry about the politics in the workplace.

Keywords; Workplace politics, performance of public universities, political landscape, political skill.

INTRODUCTION
The universities do not constitute individualized organizational units but they operate and affect their social system. Therefore, they are accountable to the government for resource allocation, their employees, students, and the society at large, in measuring their performance. But many have observed that the performance of public universities in Nigeria is dwindling. This manifests in the poor standard of teaching and research by faculties and the low quality of graduates produced by the universities (Guzo and Jang, 2008). Some scholars attributed the poor performance of public universities in Nigeria to workplace politics. According to Pfeffer (1992), workplace politics refers to the processes, actions and behaviours through which potential power is utilized and realized. But Dubrin (2001) defined workplace politics as informal approaches to gaining power, either directly or indirectly, e.g. by being promoted, receiving a large budget or other resources, or gaining desirable assignments. Adeyemi (2002) argued that workplace politics is the breeding ground for stress and related ailments thereby affecting employee’s productivity in the workplace. Collaborating Adeyemi’s argument, Larsen (2012) claimed that workplace politics is dysfunctional and delays work relationships, lowers employee’s morale, and reduces work satisfaction. However, Omowumi and Suleiman (2009) asserted that workplace politics is the lubricant that oils the organization’s internal gears for improved performance. They further explained that workplace politics can...
increase efficiency, form interpersonal relationships, expedite change, and profit the organization and its members simultaneously. Reardon (2013), posited that one of the most important factors for career success is workplace politics, for lack of it can put a brake on the professional career of a person even when his productivity does not slow down.

The above claims on the relationship between workplace politics and organizations’ performance are contentious and therefore require further empirical investigations. It is therefore vital to pay attention to workplace politics in Nigerian public universities in order to garner the political skill and create the right political landscape for performance to thrive. It is upon this premise that this study is being consummated to investigate the relationship between workplace politics and the performance of public universities in South-South region of Nigeria. To achieve this objective, the following hypothesis was raised.

H₀₁: There is no significant relationship between workplace politics and the performance of public universities in South-South region of Nigeria.

LITERATURE REVIEW

In the workplace, the word, politics makes many of us think of favouritism, backstabbing, bullying, gossip, and self-promotion at its worst. But Krackhardt (1990), refers to workplace politics as the use of power and social networking within an organization to achieve changes that benefit the organization or individuals within it. Whether you hate it, admire it, practice it or avoid it, workplace politics is a fact of life in any organization. The great philosopher Plato said, one of the penalties for refusing to participate in workplace politics is that you end up being governed by your inferiors. According to Reardon (2013), workplace politics is inevitable as; some people have more power than others, either through hierarchy of some other basis of influence; gaining promotion is important, and this can create competition between individual, or misalignment between the terms objectives and those of individuals within it; most people care passionately about decisions at work and this encourages political behavior as they seek to get their way; decisions at work are impacted by both work-related goals and personal factors, so there is further scope for goal conflict; people and teams within the organization often have to compete for limited resources, status and career advancement, and people have differing values, ideas and culture in interpersonal relationship.

A number of individual and organizational factors contribute to workplace politics. According to Dubrin (2001), these factors are pyramid-shaped organization structure, subjective standard of performance, environmental uncertainty and turbulence emotional insecurity, manipulative tendencies and disagreement that prevent rational decisions.

A pyramid concentrates power at the top. Only so much power is therefore available to distribute among the many people who would like more of it. Each successive layer on the organization chart has less power than the layer above. At the very bottom of the organization, workers have virtually no power. Since most organizations today have fewer layers than they previously had, the competition for power has become more intense (Dowling, 2002). According to Krackhardt (1990), people often resort to organizational politics because they do not believe that the organization has an objective and fair way of judging their performance and suitability for promotion. Similarly, when manager have no objective way of differentiating effective people from the less effective, they will resort to favoritism.

When people operate in an unstable and unpredictable environment, they tend to behave politically. They rely on organizational politics to create a favorable impression because uncertainty makes it difficult to determine what they should really be accomplishing. The uncertainty, turbulence and insecurity created by corporate mergers or downsizing is a major contributor to office politics. As noted by Bancroft-Turner and Hailstone (2008), people resort to political maneuvers to ingratiate themselves with superiors because they lack confidence in their talents and skills, while many engage in political behaviour because they want to manipulate others, sometimes for their own personal advantage.

Many executives attempt to use rational criteria when making major decisions, but rational decision making is constrained by major disagreements over what the organization should be doing. Unless strategy and goals are shared strongly among key organizational members, political motivation is inevitable in organizational decision making (Dubrin, 2001).
The political landscape and political skill of the employee or manager play a significant role in workplace politics for the benefit of the organization and its members simultaneously. According to Goldstein, Read and Cashman (2009), political landscape is a set of hierarchies that link the political players together. In other words political landscape is what defines relationships between colleagues at a given time. Drafting of this landscape begins with the leaders of the organization influencing the formal hierarchy; which defines the reporting structure and indicates the political setup of the organization as it was initially intended. Organizational hierarchies, each with its own unique political challenges, depend on many factors of the given organization. Those factors include organizational goals, size of the organization, number of resources available and the type of leaders within the organization (Larsen, 2012). Political landscape will change as individuals are introduced into the organizational mix. During the process of working together an informal hierarchy is established. The main link between individuals on a political landscape is the access to-in addition to-the flow of information. This hierarchy can be identified by applying numerical values to relationships in proportion to how much two individuals rate and value one another. The sum value of these relating to an individual establishes the place on the hierarchy. Two or more people estimating relationships and merging results can produce more certain results. People quickly realize who the boss is, whom they depend on for valuable information, and who knows all the office gossip. It is very important to recognize where you fit in this landscape and what power and influence you have within the organization. It is important not only to use that power in pursuit of the organization’s goals, but also to ensure others do not abuse it. “Each player in the organization has a role in the politics that grease the wheels of getting things done (Bancroft-Turner and Hailstone, 2008).

To achieve successful performance, managers must acknowledge the political reality of their organization and develop a political skill. According to Gerald (2010), political skill is the ability to understand and effectively influence others for personal or organizational benefit. There is good political skill, which most people appreciate and there is bad political skill which causes a lot of dissension. People who think badly of politics often associate it with negative personal experiences. Someone got a raise that didn’t seem justified or a promotion for which better candidates were bypassed. When politics works to a person’s advantage however, they are more likely to see it as a justified result of skill and hard work (Gerald, 2010).

Politics does not have to be a zero-sum game, so good political skill can bring positive results for all parties, allowing people to tailor their behavior to particular contexts and people and helping organizations unlock their potential. Leaders continually need to adjust to different people and situations, particularly in this economically rocky time. Politically skilled people know how to do that. They can diagnose a situation and adjust their behavior accordingly. They can also rally support for their views because their peers typically perceive them as more competent that leaders who lack political skills. (Goldstein et al, 2009).

A lack of political skill on the other hand can have serious consequences both for leaders and their entire organization. According to Gerald (2010), managers who are not politically astute run the risk of being demoted, fired or otherwise slipping off their intended career tracks inevitably leading to real disruptions in personnel charts and organizational performance. The less politically skilled managers are the more likely they are to have problems with interpersonal relationships and with building and leading a team. That means they are more likely to damage their career (Larsen, 2012). Larsen (2010) noted that managers and administrators, who are not politically skilled, end up looking manipulative or self-serving.

According to Gerald (2010) politically skilled managers are masters in social astuteness, interpersonal influence, networking ability, apparent sincerity, thinking before speaking, and managing up and down. Politically skilled managers are careful about expressing feeling. They think about the timing and presentation of what they have to say. They skillfully manage up by communicating with their bosses and keeping higher-ups informed. But this can become a double-edged sword; research shows that the people who are most skilled in managing up tend not to invest enough energy in building and leading their teams. True political skill involves relationships with teammates and direct reports as well as higher-ups. Managers who are effective influencers have good rapport with others and build strong interpersonal relationships. They also tend to have a better understanding of broader situations and better judgments about
when to assert themselves. That in turn creates better relationships. Skilled influencers are not usually overtly political. They are seen as competent leaders who play the game fairly. Their graceful political style is taken as positive not negative force within the organization (Bancroft-Turner and Hailstone, 2008).

Socially astute managers are well-versed in social interaction. In social settings they accurately access their own behavior as well as that of others. Their strong power of discernment and higher self-awareness contribute to their political effectiveness. According to Reardon (2013), skilled networkers build friendships and working relationships by garnering support negotiating and managing conflicts. They know when to call on others and seen as willing to reciprocate. Political skilled individuals display higher level of integrity, authenticity, sincerity and confidence (Gerald, 2010).

There are several strategies for acquiring and maintaining power in the workplace. Pittigrew (2003) categorized the strategies as ethical and unethical. The ethical strategies include the following; developing power contacts and relationships, making an early showing, keep informed, control vital information control lines of communication, provide favours and develop ingratiation, display loyalty, develop reputation as a subject matter expert, rational persuasion, impression management, consult with and ask advice of others, be courteous, pleasant, and positive, send thank you note profusely, develop coalitions, and avoid political blunders (e.g., declining an offer from top management, bypassing the boss, and criticizing the boss in a public forum). According to Pettigrew (2003) the unethical political strategies in the workplace include – backstabbing, undue pressure, set a person up for failure, divide and conquer, protecting and hoarding resources and information, bullying and manipulation.

Many people regard workplace politics as something negative. Adeyemi (2002) argued that workplace politics is the breeding ground for stress and related ailments thereby affecting employee’s productivity in the workplace. Toyne (2001) described stress as being the offshoot of bullying and harassment related to workplace politics. He further explained that demanding work scheduled coupled with caustic comments and harassing treatment can be a psychologically distressing experience. Toyne (2001) noted that workplace politics leas to loss of reputation and credibility including labour turnover. Larsen (2012), claimed that workplace politics is dysfunctional and delays work relationships, lowers employee’s morale, and reduces work satisfaction. Workplace politics require a lot of mental and emotional energy that could be put into work. Individuals who manipulate third working relationships consume time and resources for their own gain at the expense of the organization. It is estimated that employees spend an average of 64 minutes a day engaging in politics (Morgan, 1996). According to Creative Group (2003), the crippling forces of workplace politics contribute to an organization’s performance gap by an increase of 30%. It inhibits the consistency of profits by undermining the decision making process, corroding trust and pride at work, stifling innovation, and distorting the flow of information in the organization.

Being politically savvy is not about pushing others down or being untruthful to advance your own cause. Instead, it means building network of relationship with people inside and outside the organization who can provide useful information and assistance. Omowumi and Suleiman (2009) confirmed that workplace politics is the lubricant that oils the organization’s internal gears for improved performance. They further explain that workplace politics can increase efficiency, form interpersonal relationships, expedite change, and profit the organization and its members simultaneously. Reardon (2013) posited that one of the most important factors for career success is workplace politics, for lack of it can put a brake on the professional career of a person even when his productivity does not slow down. Avoiding or ignoring it limits the organization in achieving its goal. Building strong alliances and networks maximized organizational efficiency. Pfeffer (1992) reported that workplace politics enhances the acquisition and retention of manager’s power in accomplishing his goal.

**METHODOLOGY**

In this study, the survey method of research design was adopted and the population consisted of two hundred and eighty-six (286) academic staff and one hundred and twenty (120) non – academic staff of eight (8) public universities in the South-South region of Nigeria. A purposive
sampling technique was employed in selecting the population elements. On the whole 406 respondents were considered for this study. A questionnaire designed in 5-point Likert scale was used in collecting information from the respondents. The data generated for the study were analysed using multiple regression analysis with the aid of the Statistical Package for Social Sciences (SPSS) version 17.

In this study, workplace politics is operationalized as political landscape and political skill, while university performance was measured in terms of standard of teaching and research, and quality of students. The model framework and specification is as estimated thus:

\[ \text{U-PER} = F[\alpha_0 \log + \beta_1 \log \text{POLA} + \beta_2 \log \text{POSK}] \]

Where:
- \( \text{U-PER} \) = University Performance
- \( \text{POLA} \) = Political Landscape
- \( \text{POSK} \) = Political Skill
- \( \alpha_0 \) = Regression Constant
- \( \beta_1 \) and \( \beta_2 \) = Regression Coefficient
- \( \log \) = Logarithm transformation

**ANALYSIS AND DISCUSSIONS**

In testing the null hypothesis in this study, which states that there is no significant relationship between workplace politics and the performance of public universities in South-South region of Nigeria, data generated on political landscape and political skill were regressed with data on standard of teaching and research, and quality of students, and the result obtained is presented in Table 1 below.

**Table 1: Multiple Regress Analysis between POLA, POSK AND U-PER**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R SQUARE</th>
<th>ADJUSTED R SQUARE</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>-0.791</td>
<td>0.625</td>
<td>0.603</td>
<td>49.316</td>
<td>0.000</td>
</tr>
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Source: SPSS Version 17 Window Output

Table 1 above shows a multiple correlation coefficient of -0.791 which is close to 1 from the negative side. This suggests that there is a strong negative relationship between workplace politics and the performance of public universities in South-South region of Nigeria. The multiple coefficient of determination \( (R^2) \) of 0.625 indicates that increase in workplace politics leads to about 62.5% decrease in the performance of public universities in South-South region of Nigeria.

The result of our analysis leads support to the works of Toyne (2001), Adeyemi (2002), and Larsen (2012). Toyne (2001) observed that workplace politics leads to loss of reputation and credibility including labour turnover. Adeyemi (2002) claimed that workplace politics is the breeding ground for stress and related ailment thereby affecting employee’s productivity in the workplace. Larsen (2002) confirmed that is dysfunctional and delays work relationships, lowers employee’s morale and reduces work satisfaction. The findings of this study fail to support Omowumi and Suleiman (2009), Reardon (2013), and Pfeffer (1992).

**CONCLUSION AND RECOMMENDATIONS**

Workplace politics is not about pushing others down or being untruthful to advance your own cause. Instead, it means building networks relationships with people inside and outside the organization who can provide useful information and assistance. It can be a route toward corporate benefits which gives a leg to the organization as a whole not just one individual. It manifest in various forms, the popular forms which include development of coalition, display of loyalty, control of vital information and communication impression management, as well as bullying, backstabbing, gossiping, favouritism, and manipulation.

We observed in this study that political landscape and political skill are key variables of workplace politics that influence the performance of public universities in south-south region of Nigeria. Political landscape links the political players together thereby making people quickly realize who the boss is, whom they depend for valuable information and who knows all the office
gossip. More so, political skill can bring positive results for all parties, allowing people to tailor their behavior to particular contexts and people and helping organizations unlock their potentials. A manager that lacks political skill run the risk of being demoted, fired or otherwise slipping off their intended career tracks, inevitably leading to real disruptions in personal charts and organizational performance. This study demonstrates that there is no right political landscape and the political skill of administrators of public universities in South-South region of Nigeria is inadequate. These account for the dysfunctional effect of workplace politics on the performance of public universities in South-South region of Nigeria.

Considering the findings of this study, and the conclusion drawn therefrom, the following recommendations are made –

(i) Public universities in South-South region of Nigeria should create the right political landscape for workplace politicians to promote job performance.

(ii) Training programmes seminars and workshops should be organized for universities staff in South-South region of Nigeria, to properly equip them with political skill.

(iii) An aggrieved employee in the university should create a circle of influence instead of feeling victimized and angry about the politics in the workplace.

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In his development of economic method, the great Austrian economist, Ludwig von Mises stated that the proper scope of the subject is the means used to attain various ends, not the ends themselves. However, Adam Smith wanted to say more about the ends to which men strive, or more about the highest good for man. Smith taught that our knowledge of the good comes from our social interactions and the use of the impartial spectator, and imaginary being that observed human behavior and pronounced it pleasing or unpleasing, good or bad.

Mises follows a utilitarian method in which people are acting in order to increase their utility or remove dissatisfaction. All action, therefore is rational. There is nothing to be said about good or bad ends, so this would seem to leave us with an ethically empty theory. However, for Mises, there are greater benefits that come into existence as a result of individual human action, although he would never use the term “invisible hand.” These benefits are social cooperation and rendering service to one’s fellow man.
FINANCIAL INCLUSION AND POVERTY TRAP IN NIGERIA

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Abstract

This study investigated the state of poverty trap in Nigeria with a view to determine the extent to which it is influenced by financial inclusion. To achieve this objective, research questions were raised, hypotheses were stated and a review of extant literature was made. The longitudinal survey research design, which covers the period of 2004-2013, was adopted in this study for the collection of data on financial inclusion and poverty trap in Nigeria. The data generated for the study were analyzed using the simple mean and regression analysis. Our findings revealed a high level of poverty trap in Nigeria and also indicated that increase in financial inclusion leads to a reduction in poverty trap. Based on the findings of this study, it is recommended that the federal government of Nigeria should: embark on national orientation on mass financial literacy, ensure that high level of consumption is discouraged to provide for savings and investment, initiate and implement policies to encourage savings by reducing interest rate spread, and provide the necessary infrastructure such as advanced technology and adequate power supply.

Keywords: Financial inclusion, poverty trap, access to financial services, usage of financial services.
A NON-MARGINALIST TREATMENT OF THE CUBIC PRODUCT FUNCTION WITH SINGLE VARIABLE INPUT

Abstract

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In this paper the cubic total value product function is examined with a view to providing an alternative to the method of marginal analysis. Instead of finding the maximum net return with a single variable input using the differential calculus, an algebraic method is derived where the diminishing returns aspect is conceived as a departure from the case of uniform coefficients in the average value product function and a linear average value product function is used instead. In other words diminishing returns are constant and distributed evenly over the production function. This function is paired with the linear portion of the (quadratic) average value product function to find the point of maximum net returns. Furthermore, the equations of marginal analysis are themselves derived from the algebra and an adjusted linear average value product function is used to replace the marginal value product function. This algebraic method is further applied to derive additional results including the use of break-even points to arrive at the point of maximum net returns. The analysis is followed with a brief discussion of the implications this approach has for pedagogy, firm behavior, and orthodox theory.
CONFLICTS AND SUSTAINABLE DEVELOPMENT IN
BAYELSA STATE OF NIGERIA.

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Abstract.
A well-known fact about the Niger Delta region of Nigeria is pervasive conflict between the oil producing communities and the oil transnational corporations on one hand, and the state and the oil producing communities on the other hand. The unending conflict is as result of the total deprivation and degradation of the environment of the oil producing communities by oil transnational corporations and the state. This has manifested in destruction of communities, environmental degradation, kidnapping, killing, destruction of pipelines, oil facilities, etc.

Therefore, this paper explores the negative impact of such conflicts in Bayelsa State, which unleash adverse consequences on sustainable development of the area. It is the view of this paper that incessant conflicts in Bayelsa State have greatly undermined the four objectives of sustainable development: the creation of wealth, enhancement of production capabilities, reduction of poverty and environmental protection. Analysis of effects of conflicts on sustainable development in Bayelsa State revealed that conflict is at variance with the goals of sustainable development. This trend can only be reversed if the oil producing communities, the state and oil transnational corporation tow the path of peace. Therefore in order to bring about sustainable development in the area, the study recommended some measures to this effect.

Key words: conflicts, environment, sustainable development, wealth and undermine.
BRAND EQUITY VALUATION FOR PROSPECTIVE CANDIDATES IN THE 2016 U.S. PRESIDENTIAL RACE

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In this study, a multidimensional brand equity construct was employed to compare the brand equity strength of four potential candidates for the U.S. presidency in 2016 (i.e., Hillary Clinton, Joseph Biden, Chris Christie, and Paul Ryan) among registered voters of all three parties. Whether these candidates will actually run for president, at this point, is speculation. The level of candidate brand equity was significantly related to respondents’ future voting intentions. Party bias resulted in significant differences in brand equity valuation, mainly due to differences in perceived quality and candidate loyalty ratings.

KEYWORDS brand equity, campaign strategy, candidate brands, candidate marketing, candidate valuation, political branding
CLIMATE CHANGE AND FOOD SECURITY IN BAYELSA STATE OF NIGERIA

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Key words. Food, Security, Climate Change, Flood and Environment.

This study examines the rising negative impact of climate change on food security in Bayelsa State. Climate change has provoked a catalogue of environmental woes; consequently increasing attention has been focused on climate change and its adverse effects on agricultural practices in different parts of the world. Researchers and policy makers have showed concern for the threat it poses to the existence of the present and future generation. The harmful effects of climate change has threatened United Nations Millennium Development Goals (MDGs) on food security which aimed to halves hunger in the developing world. It has altered livelihood and agricultural patterns all over the world with its consequent on food production chain. Climate change has induced massive annual flooding unprecedented in the history of the area. The state carries a heavy burden of this annual flood because of its location in lower Niger Delta, where rising sea levels induced by climate change exacerbate massive flood every year. It has resulted into total dislocation and dysfunctioning of normal life, with debilitating effects on food security in the area.

In Bayelsa state, the issue of food security has become a topical issue considering the ever declining supply of food every year as a result of the annual flood which has decimated food production, thereby making the people vulnerable to hunger and poverty. The annual flood has constrained agricultural production and is considered as one of the greatest threats to food security in the state. The massive annual flood resulting from climate change has decimated the flora and fauna, thereby upsetting the ecological balance in the area. The annual flood has created food scarcity and further compounded the problems of food security in the area.

METHODS

In order to achieve the aims of the study, 3 local government areas were chosen. 4 towns per L.G.A were randomly selected. 15 persons per community were also randomly selected. Primary data were collected through personal interviews. 180 participants were interviewed. Secondary data came from textbooks, journals, online publications, etc.

RESULTS AND DISCUSSION

The paper findings are that the annual flood has hampered food production, because of its destructive effects on agricultural activities every year. The paper submits that climate change and by extension the annual flood ravaging the state is indeed a threat and portends grave danger to food security in the state.

CONCLUSION

The study established that there is a correlation between the current food crisis and the annual flood, which has decimated food crops in Bayelsa state of Nigeria.
COPING WITH EMERGING AND ADVANCED MARKET RISKS

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For the past six years or so, advanced economies have been exposing international investors to a lot of risk, from the U.S. economy trembling over its fiscal cliff and the EU struggling to control the Eurozone crisis, to Japan seemingly sunk into permanent stagnation. Hence, it would be easy to conclude that the biggest global risks, as of 2013, would come from these advanced economies.

Yet, that’s not what Eurasia, a political risk consultancy group argues. In its predictions for 20131, the group puts emerging markets at the top of their risk rankings. That’s because, they argued, the advanced economies have proved in recent years that they can manage crises. Conversely, there are several risks suggesting emerging markets will likely struggle to cope with the world’s growing political pressures.
THE NECESSARY “DIRTY DOZEN” CRUTCHES TO HELP TEACH ACCOUNTING PRINCIPLES

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ABSTRACT

This is a must read if anyone is teaching the principles course in accounting. Those sweaty palms, stomach churning, scared students who dread those awful rules and principles in accounting will thank you. These “Dirty Dozen” are an accumulation of my teaching the subject for 29 enjoyable years. And trust me, as the used car salesman said, your students will begin to see the understanding light in numerous areas turn on a lot sooner than they were expecting. You can make accounting even enjoyable with my “helpers” in place, and these crutches are only used to get the students over that awful first accounting class. And then with success in the principles class, they have the confidence to succeed in the other accounting classes they take. You start with an absolutely easy way to always get debits and credits correct, and then conclude with an easy way to understand ethics.
ABSTRACT

Since being introduced in the 2002, fixed income (Bond) exchange traded funds (ETFs) have become an important asset class, yet they have garnered little academic study. To date, there has not been a complete study of the factors that influence Bond ETF premiums/discounts or the ETF Authorized Participants ability and/or inclination to arbitrage Bond ETF mispricing. Since 2008's financial breakdown, the financial media has highlighted the fact that Bond ETFs are not the safe havens investors may think. Arbitrage mechanisms seem to have been failing with many Bond ETFs experiencing significant premiums and discounts. Using daily data for every U.S. Bond ETF from their inception dates through 2012, this paper examines their pricing relative to the net asset value (NAV) of their underlying securities, evaluating the arbitrage system in place to keep the market price close to their NAV and analyzing the factors that drive the premium/discount. Results find transaction costs, liquidity, fund flows, momentum, market volatility and market sentiment to be statistically significant factors driving pricing. However, there are significant unexplained average premiums for all Bond ETF fund sectors other than U.S. Treasuries for the period 2002 through 2012. These large and varied premiums may create significant trading costs for investors.
CORPORATE TAX SHELTERING AND STOCK MARKET VALUE
IN EMERGING MARKETS

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Abstract
This paper examines the extent to which corporate tax sheltering influences stock market value of quoted manufacturing firms in emerging markets. To achieve this objective, a review of related literature was made with a test of hypothesis. While the dependent variable (SMV) in this study was measured by the market value of the firm, the independent variable (CTS) was measured by the book-tax gap, and these data which covered a period of fifteen years (i.e 1997-2011), where generated from the Nigeria Stock Exchange Factbook of 2011. The data generated in this study were statistically tested with the regression analysis, which was computed with the aid of the Statistical Package for Social Science (SPSS) version 17. The findings from this study revealed that in emerging market as Nigeria, corporate tax sheltering has a negative impact on stock market value of quoted manufacturing firms. This was however due to the fact that the costs associated with corporate tax sheltering outweigh the net increase of value to shareholders. It was therefore recommended that for corporate tax sheltering to achieve its intended objective in emerging markets as Nigeria, its administrative costs, agency cost, and other related costs must be brought to the barest minimum.

Keywords: Corporate tax sheltering, stock market value, emerging market, shareholders.
REVOLUTIONIZING OUR UNDERSTANDING OF STRATEGIC THOUGHT AND PLANNING

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ABSTRACT

The ensuing research paper reconstructs the economic and political progressions/developments since the Industrial Revolution in order to create a more complete understanding of the necessary situational analysis as a point of departure for strategic analysis. Most papers written and most strategic deliberation undertaken for the business environment are ensconced in current events, or at best, within a 3-5 year time frame. With the ever-increasing importance of Corporate Social Responsibility, Sustainability and Transparency via better Corporate Governance, this paper attempts to create a more holistic understanding of our points of departure and causalities. A clearer understanding of the morphous nature of our political economy and some of the fallacies of economic dogma and understanding create unfavorable policy decisions and therefore, corporate strategies which are not capable of long term success. This will be accomplished via an examination of historical developmental events and their interpretations using Principle Agency Theory, Institutional Theory, Economic Theory and business practice.

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Abstract

The Golden Rule from the Sermon on the Mount in the Bible instructs: “Do unto others as you would have them do unto you”. This is generally acclaimed as a rule of great wisdom and significant social impact. But the widespread popularity of the rule is accompanied by vagueness concerning its interpretations. Given the authority of Jesus, there is one interpretation of particular interest. The Golden Rule differs from what has been called the silver rule, the principle of reciprocal balance advocated by Confucius, Cicero and others. The Golden Rule does not advocate reciprocity, but generosity also toward persons who behave egoistically without restraint. There is increased emphasis on religious ethics of businesses in the teaching and learning environment especially in the tertiary institution. This paper presents a study which was conducted under Christian religious ethics to study the effect of retailers business attitude in the tertiary institutions. The study which was carried out in 10 selected Tertiary institutions in Lagos State was guided by research questions for students and retailers in the selected institutions. The major findings were that the partnership between the tertiary institution students and retailers around their school involves exploitation, overpricing overcharging materialism. This type of relationship shapes the attitudes of students to enter into social ills in the society. The Government, both local, state and federal should direct the focus of various Nigeria Ethical Programmes towards retailers in Tertiary institutions in Nigeria.
AUTISM SPECTRUM DISORDER AND A CHILD’S ABILITY TO COMMUNICATE

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Abstract

This thesis explored how Autism Spectrum Disorder (ASD) effects children’s ability to communicate. ASD has not yet been understood and it inflicts more children every day. Since communication difficulties are a common characteristic of ASD and can range from children being nonverbal to having limited communication abilities, it is a necessity that alternate forms of communication with these children are explored. In my research, I would like to explore any possible reasoning why communication is effected in these children, what strides have already been made to help these children to communicate better, and what still needs to be discovered about the disorder.

In this project, I developed an intervention for children with severe language impairments starting in kindergarten. Through this intervention, children will progress from little to no communication to an effective use of communication through positive reinforcement and various strategies. To accompany this intervention, I also created a website designed for parents who have children with ASD. Through the breakdown of interventions and strategies available and the various other types of information, parents can use the website as a starting point for dealing with this disability.

http://kmspadin9.wix.com/autism
A LEADERSHIP PROFILE

Angela R. Wells

Abstract

A leadership profile is always designed to enhance better understanding of the leadership while at the same time it puts more focus on evaluating both the effectiveness and efficiency of the leadership style being examined. This profile therefore focus mainly on various leadership styles at hand and the the type of results which give when out into practice. This leadership profile is a tool used to evaluate the personal qualities of a leader with respect to his personal qualities as well as the training pertaining to leadership or management. The potential of a leader is therefore evaluated and analyzed using the leadership profile and the various leadership techniques and approaches. It may also help in evaluation on how one view him or herself as a leader with respect to the leadership qualities they possess.
THOUGHT LEADERSHIP IN BLUE OCEAN STRATEGY:
A NOTE FOR STRATEGIC MANAGERS

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Strategy is the creation of a valuable and unique position by making tradeoffs and performing activities in a fashion different than competitors. The development and reestablishing of strategies is a leadership function because this is primarily an organizational challenge. This creates an inseparable connection between strategy and leadership. Traditionally, leadership style can vary from charismatic to transformational. Depending on the strategy type and the organizational agenda, different leadership styles are more effective than others. Blue ocean strategy (BOS), in particular, seems to mandate an additional form of leadership: Thought Leadership; the championing of new and innovative ideas. Because BOS is based on innovative thinking in exploring blue untapped market spaces, this paper proposes the applicability and importance of thought leadership in the development and effective execution of BOS. The premise is that both thought leadership and BOS rely on creative thinking and the aspiration to explore the unknown and challenge the status quo. The BOS and Thought Leadership Diagram was developed to show the relationship between BOS and thought leadership in light of innovation. Practitioners and strategic managers are advised to ensure the use of thought leadership capacity in developing and executing BOS. Supporting BOS with thought leadership is particularly vital in competitive markets where competition is fierce and differentiation from rivals is critical.

Thought Leadership and BOS

Defined as a radical departure from traditional leadership, thought leadership is “the championing of new ideas rather than anything to do with managing people or helping a group achieve a goal.” (McCrimmon, 2005, p. 1064). Thought leaders “inspire leadership; they ignite imaginations, explode old myths, and illuminate paths to the future that others can follow” (Butler, 2012, p. 1). Therefore, thought leadership should be an integral part of an organization structure that is focused on innovation. Key characteristics of thought leadership were presented by McCrimmon (2005). In his work, thought leadership is characterized by the promotion of new ideas; it is an initiative rather than a role or position. Thought leaders are not necessarily executive leaders, therefore, thought leadership qualities can be exhibited by non-managerial employees with revolutionary mindsets and the capability to champion new ideas.

An emerging strategy, blue ocean is a landmark idea founded by Kim and Mauborgne in 2004. It was built on the notion that with innovation, new markets can be created where competition is irrelevant and the opportunity to grow and be profitable is unlimited. The concept of blue ocean is based on the idea that the business universe is made up of two spaces (or oceans), the red ocean and the blue ocean. The red ocean represents the known market space where companies compete over a defined market segment. In order to outperform rivals, competition grows fierce (turning the water bloody [red]) as the space becomes crowded and the prospects of growth decline. On the other hand, blue oceans represent the unknown market space.
space and therefore, industries not in existence today. In blue oceans, waters are clear, untouched by competition, creation of new markets is unlimited, and the potential to grow is enormous (Kim & Mauborgne, 2005).

**Thought Leadership in BOS**

BOS and thought leadership share common grounds in terms of the drive for innovation and the importance of it as a mechanism for growth. From thought leadership perspective, research revealed that thought leadership is intertwined with innovation (Butler, 2012; McGrimmon, 2005). Although similar, the two are not the same. Thought leadership is based on innovation. In simple terms, innovation creates the new idea and thought leadership champions it until it is accepted by the organization and ready for implementation. While innovators are creative thinkers with the ability to create new ideas, thought leaders are early adopters of these ideas. They possess the necessary influential skills that enable them to inspire and persuade the organization to implement such ideas. Once the new idea is accepted, traditional leadership takes over to ensure successful implementation of the new project (formerly, an idea) through project and operations management practices.

Drawing from literature, innovation and thought leadership are inseparable. For example, a recent study by Alhaddi (2013) showed a strong connection between thought leadership and innovation. In the study, a global organization (unit of analysis) set innovation as a strategic priority to ensure long-term success of the organization. Analysis showed that the organization drives innovation through thought leadership; a connection that differentiates it from rivals and enables it to achieve its strategic position. The global organization defined the term thought leader as an innovator with the ability to anticipate needs and proactively design and provide solutions. Providing thought leadership was a critical concept for the organization and spanned multiple spaces within its business units.

Additionally, Chalhoub (2010) indicated that the relationship between thought leadership and innovation is a cultural requirement in a global and competitive environment. In his theoretical framework for innovation drivers, several dimensions including thought leadership, participative management style, entrepreneurial culture, compensation mechanism, and performance evaluation criteria drive innovation, which in turn influences the organizational performance. Although relevant literature did not reveal evidence of significant research on integrating thought leadership into strategy, scholars have extended research on innovation in the strategy literature. From a BOS perspective, the creation of innovative value occurs when the reduction of the company’s cost structure is met with the increase in the value (of the product/offering) to the buyer. Here, value is innovative because it opens up uncontested market space by producing a leap in value for the company and the buyer. Value Innovation (VI) of BOS, occurs when innovation, utility, cost, and price are aligned in the organization (Kim & Mauborgne, 2005). This new way of thinking can only happen when innovation of a product/service is aligned with its cost, price, and utility. The simultaneous pursuit of low cost and differentiation result in a maximization of the buyer value and minimization of the company cost, where the two meet is when VI. It offers value to the company (by lowering its cost structure and increasing revenue) and to the buyer (by lowering the price and increasing the value of the product/service). Inseparable from value, innovation is the cornerstone of BOS and the enabling element of differentiation that allows organizations to stand out in the marketplace (Kim & Mauborgne, 2005).

As innovation forms basis for thought leadership and BOS and building on relevant literature, this paper suggests the importance of thought leadership as a capacity in the
development and execution of BOS. As thought leaders champion new ideas, they possess the necessary influential skills, energy, and enthusiasm to transport an idea from the innovation phase to the acceptance [by the organization] phase. Similarly, blue ocean strategists typically look for new market spaces and new ways to introduce products, services, and processes to customers. Several capacities and skills are necessary to ensure the success of BOS; among them is the right mindset that is receptive to innovative approaches and to thinking outside the box. Thought leadership offers significant potential to BOS because it is keen on innovation. Therefore, it is necessary for BOS practitioners to possess thought leadership skills (or to ensure the participation of thought leaders in the development of BOS). Figure 1 below illustrates the relationship between BOS and thought leadership outlining the common premise of innovation between the two.

Figure 1
BOS and Thought Leadership Diagram

As shown in the diagram, BOS is based on innovating value, where thought leadership is the championing of innovative ideas and approaches; making innovation a shared base.

Summary
This brief paper looked at the relationship between thought leadership and BOS based on their common ground with respect to innovation. The BOS and Thought Leadership Diagram was developed to assist strategic managers in understanding the relationship between the two concepts in light of innovation. As a capacity, thought leadership is necessary in order to successfully develop and execute BOS. As thought leaders champion innovative and new ideas, their drive, energy, and influential skills are needed to support BOS practitioners in their exploration for new markets. Both thought leaders and BOS practitioners are keen on innovation, therefore, strategic managers are advised to ensure the existence of this dynamic in the organization. It is a challenging task to stay ahead of rivals in a competitive environment where competition is fierce and the market opportunities in known spaces are limited (or exhausted). Hence, practitioners with thought leadership and BOS mindsets are more likely to succeed as they are continuously looking for new ways and innovative approaches. As a source
for differentiation, organizations can set themselves apart from competitors by being innovative and pioneers in their respective industries.

References


WHO TENDS TO FORWARD VIRAL ADVERTISING VIDEOS? THE EFFECT OF DEMOGRAPHICS, SOCIAL MEDIA USE, AND PERSONALITY ON THE INTENT TO FORWARD VIRAL VIDEO ADS

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ABSTRACT

The ability to create and replicate successful viral advertising campaigns still remains as something of the Holy Grail for marketers. Any new insights into why some consumers share messages but others do not is thus significant. This study suggests that individuals with certain demographic, behavioral, and personality traits are more prone to facilitate the propagation of viral video ads. The empirical results show that gender, age, and social media activity are important predictors of the propensity to forward video ads. Furthermore, including the “Big Five” personality factors in the analysis significantly adds to the predictive capabilities of the model. These findings have both theoretical and practical implications.

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DERIVATIVE ACTIONS AND SHAREHOLDER OPPRESSION:
TWO BITES OF THE APPLE?

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ABSTRACT

Shareholder derivative actions are brought by a shareholder on behalf of the corporation and any recovery goes to the corporation. Shareholder oppression actions assert that an individual shareholder has been harmed by majority shareholders or the board of directors. A successful lawsuit would allow the shareholder to personally recover damages. Frequently the conduct in question will be the same in both actions. Consequently the question arises: May the same circumstances support two distinct causes of action, hence allowing two bites of the apple?

KEYWORDS
Shareholder oppression, shareholder derivative action, board of directors, duty to shareholders, shareholders’ right to information, closely held corporation
NAVIGATING THE ROAD TO STARTING A SUCCESSFUL NEW BUSINESS

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Abstract

Flexibility in the business world is not just a trend, it is the new norm. Starting a new business is difficult and if there are any tricks of the trade that can make your odds any better, it would be wise to heed that advice. We have all heard the staggering statistics regarding new start-up businesses and they are not good. Upwards of 80 percent of all new small businesses will fail within 5 years of startup and most of those will actually fail within the first year. Learning from the mistakes of others can only help avoid the same pitfalls that brought those businesses to their knees.

The business climate today is fierce. Entering this realm is not something that someone should do without first having everything necessary to succeed. Information is power and this is especially true as it relates to starting a new business. More often than not, any new business that is started has been tried before in some capacity and if the previous stats are correct, it probably failed. Looking at why these businesses failed and preventing you or your clients from going down that same path is worth the investment of time and sometimes money. While there is no magic formula for success, there is certainly some pitfalls that will ensure failure if they are not avoided.
APPLICATION OF CASE-BASED REASONING FOR BENCHMARKING BUSINESS PRACTICES

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ABSTRACT

The purpose of this work in progress is to explore the application of case-based reasoning (CBR) methodology to benchmarking best business practices. Case-based reasoning is a problem-solving process, which involves developing solutions for new problems based on known solutions of situations and/or problems of similar nature. The approach is basically a five-step process. Presenting and describing the problem is the first step: an input to the system. The system then retrieves the closest cases from a database and matches them with the current situation to generate and adapt a solution during the second and third step. A validation phase follows, which generally involves the user and/or the environment. And finally, the solution is added to the database if validated as appropriate.

Several implementations of CBR for different applications are used in practice. For instance, nearest-neighbor algorithms, decision-trees, or connectionist associative memories have been used for case retrieval while case representation has used free-text documents, database records, and other semantic networks. The objective is then to develop a conceptual framework that would serve as a basis for developing a BCR model for benchmarking business practices.