

**ABSTRACTS****1. A META-THEORETICAL MODEL OF ETHICS IN BUSINESS ORGANIZATIONS**

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**ABSTRACT**

*This paper presents a new approach to the study of ethical decision-making in business by integrating both prescriptive and empirical approaches to the study of business ethics programs. Integration of prescriptive and empirical approaches is achieved by conceptualizing business ethics in a neo-Parsonian social system derived from the works of Parsons and Münch. This neo-Parsonian social system consists of four major social forces or principles that affect ethical decision-making. The social system is represented in a four-quadrant model defined by two axes. Each quadrant represents one of four different ethical principles used to categorize business ethics discussions and decisions. Relationships between social actors in the four quadrants are discussed and developed as an overarching theory of ethical decision-making in business. Four critical ethics principles have been derived from this new theoretical framework, and directions for future research have been provided.*

**Keywords:** Neo-Parsonian Theory; Ethics Principles; Comprehensive Ethics Framework

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**2. MANAGING EMPLOYEE EXPECTATIONS IN SOUTH ASIA:  
THE CASE OF EMPLOYEES OF MULTINATIONAL COMPANIES IN BANGLADESH**

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**ABSTRACT**

*Managers of Multinational Corporations (MNCs) face many challenges in managing a culturally diverse workforce. One key aspect to consider in the management of human resources is the employment relationship itself where the cultural context can play a significant role in shaping expectations. Employee expectation (psychological contract) has emerged as an important element of the employment relationship and this study looks at how fulfilment of this contract can affect employee outcomes. The study was conducted in the non-Western context in Bangladesh, an emerging South Asian economy. To assess the cultural influences in Bangladesh Hofstede's (1980) work in regard to Pakistan and India was used as a framework to extrapolate the most likely cultural dimensions to be found. Thematic analysis was conducted based on the procedure outlined by Braun and Clarke (2006) from interviews of twenty seven employees of three multinational companies. Five critical elements of HR practices are identified that affect employee expectations (psychological contract) significantly in Bangladesh. These emerged themes are: family considerations, financial stability, social recognition, religious considerations and equitable treatment. These themes are directly or indirectly affected by the cultural orientation of the employees. It is suggested that it is important for managers understand the cultural context in which they operate as certain cultural values and beliefs can influence employee perceptions of what is expected.*

**Keywords:** Employee Expectation, Multinational Corporation, Cultural Dimension, Psychological Contract Fulfilment

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### 3. PROVIDING COST ACCOUNTING SUPPORT FOR LEAN INITIATIVES

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#### ABSTRACT

*Lean management was introduced, because old management and accounting practices were not deemed to be sufficient to obtain cost efficiencies of the magnitude required to keep companies globally competitive. The management of many companies believed that lean management was the right course to follow to achieve more significant reduction in operating costs. It also was adopted to help provide timely value-added services and products to customers. Lean management promotes rapid measurement of process efficiency and relies on quick action to respond to process problems. Current standard costing systems were designed to control operating costs, but were not designed to provide the instantaneous information needed to support lean management. Lean accounting techniques should be implemented to support lean management.*

**Keywords:** *Lean Accounting, Lean Management, Standard Costing, Performance Indicators*

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### 4. MARKETING MANAGERS, FORMAL MARKETING EDUCATION AND THE RATING OF THE IMPORTANCE OF COMPETENCIES

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#### ABSTRACT

*Marketing capabilities can be divided into higher level and mid-level capabilities. Research has shown that there is a positive relationship between both types of capabilities and firm performance. Research also shows that marketing capabilities have a stronger impact on firm performance than research-and-development and operations capabilities.*

*Research also indicates that the most important competencies of marketing managers are the ability to communicate orally and in writing, interpersonal & persuasion competencies, strategic marketing planning & implementation and relationship management competencies. In addition research has identified project management as one of the important competencies of marketing managers.*

*The authors' research aims to answer the research question "**Do marketing managers who have a formal marketing education rate the importance of the various competencies they have to possess to do their job effectively differently than those who do not?**" Knowing this is important because if there is a difference in the views of marketing managers depending on their formal marketing education this can have an effect on the emphasis that is put on various competencies which again can have an effect on firm performance. The methodology is quantitative. The population of interest was Icelandic companies with more than 10 employees. The survey was conducted among the firms' marketing managers, whether they bore the formal title or not.*

**Keywords:** *General competencies; Marketing competencies; Marketing education*

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## 5. BRINGING TECHNOLOGIES TO MARKET: A FIRST STEP APPROACH OF FOLD-IN STRUCTURES AND ITS POSSIBLE APPLICATION IN MEDICAL ENGINEERING

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Ulrich Steinseifer, AME - Institute of Applied Medical Engineering, RWTH Aachen, Germany

### ABSTRACT

*Innovations are one of the key drivers for competitiveness in a global market. There are various sources where innovations can be emerged from. Focussing on technology push innovations, which are often realised without identifying customer needs on the market, provide high potential success and radical innovations. The risk of technology driven innovations can result in a missing target market and mismatch of customer needs. The following paper demonstrates how potential customers can be integrated into the innovation process in an early stage. Using a qualitative investigation, risks and opportunities of innovative technology innovations are revealed.*

**KEYWORDS:** Innovation Management, Fold-in Technologies, Medical Engineering, Bringing Technologies to Market

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## 6. AN ASSESSMENT OF FACTORS THAT INFLUENCE RECRUITMENT OF MIS MAJORS

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### ABSTRACT

*The use of information technology in the workplace has increased substantially over the last two decades and success in today's work environment demands a high degree of technological literacy. Enrollment fluctuations in Management Information Systems (MIS) and other computer related majors have led researchers to examine how students select majors and identify potential influences that might play a role in this process. In this study we examine factors that influence a student's decision to major in MIS. We find that faculty advisors and media exposure (news about MIS) have significant influence on this decision. We also find that significant differences exist between MIS and non-MIS majors in terms of their Educational and Career Goals and their attitude toward their Departments and Faculty.*

**Keywords:** Information Technology, IT careers, MIS Enrollment, Recruitment, Selection of Majors

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## 7. DETERMINANTS OF ONLINE AUCTION SUCCESS

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### ABSTRACT

*Many online auctions fail to attract bidders, thus not leading to an eventual sale. The purpose of this study is to investigate a variety of factors that may determine the likelihood of a sale for online auctions. Specifically, this study examines two types of factors: seller reputation and selling strategies (e.g., starting bid, auction length, product descriptions, shipping charges, etc.). The results from this study can certainly help online auctioneers design their auctions.*

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**Keywords:** *Online Auctions, Auction Success, Starting Bid, Shipping Charges, Seller Reputation*

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## **8. AN EXPLORATION OF SALESPERSON JOB SATISFACTION IN INDIA USING P-E FIT CONSTRUCTS**

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### **ABSTRACT**

*Job satisfaction is an important variable in organization behavior and sales management. This study explored the impact of person-job fit and person-organization fit on the job satisfaction, organization commitment and turnover intentions of salespersons in India. These constructs have hitherto not been explored in emerging market contexts. A survey of pharmaceutical salespersons found that person-job fit had a strong positive relationship with job satisfaction and person-organization fit had a positive relationship with organization commitment. Job satisfaction had a positive relationship with organization commitment and a negative relationship with turnover intentions. The differences in job satisfaction across age and experience categories were not significant but salespersons with higher educational qualifications reported lower levels of job satisfaction. The study contributes to the sales management literature by identifying significant direct paths between P-E fit constructs and job satisfaction and its consequent constructs. An implication for managers is the importance of measuring fit and job satisfaction.*

**Keywords:** *Job satisfaction, Salespersons, Person-Job fit, Person-Organization Fit, India*

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## **9. THE EFFICACY OF REVIEWING BANKRUPTCY PETITIONS TO IDENTIFY INTERNAL CRIME / EMPLOYEE THEFT AS A CAUSATIVE FACTOR OF SMALL BUSINESS BANKRUPTCIES**

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### **ABSTRACT**

*Employee theft is a widespread problem for companies of all sizes, particularly small businesses where profit margins are often meager and anti-fraud controls such as segregation of duties are typically lacking or non-existent. It hinders organizational productivity and profitability in numerous ways, and threatens financial ruin for victimized businesses. Small businesses cannot operate efficiently if management is not properly minimizing employee theft and employees are stealing assets. Employee theft is one of the fastest growing crimes in the United States, in part driven by socio-economic factors related to the recent recession. Employee theft is purported to be a direct cause of an estimated one third of all U.S. small business bankruptcies. We subject that position to empirical scrutiny and examine the efficacy of reviewing Chapter 11 small-business case bankruptcy petitions to identify employee theft as a causal factor of small business bankruptcies. Our findings indicate that this method of review may be ineffective, yet suggest that the causal connection between employee theft and small business bankruptcies may be overstated. We conclude that further investigation is merited into the nature, extent, and impact of employee theft on small businesses.*

**Keywords:** *Internal Crime; Employee Theft; Small Business; Small Business Bankruptcy; Small Business Chapter 11; Small Business Reorganization; Small Business Failure*

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## 10. STRATEGY OF A LEADING BUSINESS IN AN INNOVATIVE AND COMPETITIVE ENVIRONMENT: KT'S STRATEGIC DECISION IN BROADCASTING AND TELECOMMUNICATIONS CONVERGENCE<sup>1</sup>

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### PROLOGUE

The recent emergence of a new business environment coined “convergence” is creating a ripple of change in the competition landscape of media services. As conducting strategic analyses on new changes in the environment becomes increasingly relevant, the telecommunications market is seeking a new strategic response as a result of its transition into a mature market and intensified competition in product prices. Recently, the growth in market size and number of subscribers has slowed and the revenue per subscriber declined, leading to a stagnation of the overall growth in the market. The size of the telecommunications market based on revenues of seven largest network providers has grown by about 2.7%, reaching 38.91 trillion won as of 2008 (Jang Jae-Hyun, 2009). Given that the annual average growth from 2005 to 2008 was 4.8%; the growth rate is in a downtrend. The contraction of the real economy seems to have heightened consumer sensitivity towards telecommunications costs. In other words, consumers are likely to seek less expensive pricing policies or services in order to save on telecommunication costs (Jang Jae-Hyun, 2009). Telecommunications service providers must, therefore, search for a solution to the situation and the battle to acquire more subscribers is expected to intensify. The Korean telecommunications industry is undergoing three changes in its external environment. The first is the convergence between broadcasting and telecommunications. With the rise of convergence, broadcasting and telecommunications are no longer separate fields. They are now integrated as one field. In addition, IPTV services are not subject to the existing Broadcasting Act or Telecommunications Business Act, but the Internet Multimedia Broadcasting Business Act, which was specially enacted for the purpose of regulating IPTV. The second change in its external environment is market stagnation. The telecommunications market has been recording meager growth since 2005, and in the last couple of years, it has even begun to decline. Many causes behind this trend include the decrease in fixed-line communications services, intensified competition among telcos (competition in market, technological facilities, and investment, among others), pressure from government regulation and the saturation of the number of wireless communications subscribers. The last change is the competition of bundling products. For example, SKT is in the wireless business, and its affiliate SK Broadband is in wired communication services. Bundled products are a combination of products of the mother company and its affiliates, and today, they are launched and sold to consumers. Telcos also enter into strategic alliances or mergers in order to offer a greater diversity of contents. Korea's largest telco, KT, is developing a new business model in light of the external environment. This paper is a study on KT's future strategic options with a focus on its IPTV, bundled products and smart phone. IPTV is a two-way TV service which uses the broadband network, KT's core capacity. Users can also access information services and video contents. KT's Mega TV was launched in the third quarter of 2007 and has since steadily acquired subscribers and recorded increasing sales. Its competitor SK Broadband launched Broad & TV prior to Mega TV. It is a service differentiated in educational contents, such as learning English and acquiring qualification certificates. SK Broadband possesses the equipment infrastructure and diverse contents, which are requisite in the provision of IPTV services. The combination of products or “bundling” is a major convergence service product which utilizes KT's capacities. There are many types of bundling products: Double Play Service (DPS), a combination of two services, Triple Play Service, a combination of three services, Quadruple Play Service, a combination of four services and products created in alliance with products of a third company. KT's flagship

products are its broadband internet service Mega Pass and Mega TV, which are often the major component in product combinations. According to Top Mobile Trend announced by the International Data Group (IDG) in February 2008, the major issue in fourth generation mobile phones was the transition of the axis of evolution from hardware to software. Smart phones produced by most major telecommunications manufacturers, such as Apple, Nokia and Samsung Electronics, reflect this trend. Gartner estimates that smart phone sales will only occupy 12.6%, 170 million dollars, of the overall handset market in 2008, but that it will rise to 30.6% of market share, reaching 550 million dollars, in 2011. On November 28, 2009, KT exclusively launched the Power Rookie iPhone in the smart phone market. Some 15,000 eager customers flocked to book the product, generating new subscribers at a rapid pace. The introduction of smart phones will create a change in mobile handset market trends and telcos will undergo a major shift in their businesses (Yun Il-Jae et al., 2008). This case study strives to examine the strategies of telcos based on bundling products and IPTV with a focus on the strategic options facing KT in a mature telecommunications industry. The purpose of this study is to consider KT's strategic options and contemplate their implications in the convergence market by referring to an in-depth interview with the management and employees of KT's Strategy Planning Division and chief researcher at KISDI (Korea Information Society Development Institute) and existing studies on improving the competitiveness of the telecommunications industry.

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## 11. THE CHALLENGES OF DELIVERING QUALITY ONLINE AND DISTANCE EDUCATION COURSES

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### ABSTRACT

Distance learning is a field of education that focuses on providing an instructional system capable of delivering a quality education to students who are not physically "on-site". The School of Business and Industry at Florida A&M University recognizes the importance of this technological advancement and seeks to discuss the challenges this task will present. Our paper will first introduce a criterion used to determine the attributes of a course's current environment. Our research will discuss the six-phase framework that will assist with the conversion of conventional classes to online, distance learning, courses. Lastly, this paper will present the steps the School of Business and Industry is taking to plan and assess a graduate distance education program.

**Keywords:** Distance Learning, Online-Courses, hybrid courses

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## 12. A BALANCING ACT: REGULATING THE PETROLEUM INDUSTRY AND THE IMPACTS ON THE GLOBAL FINANCIAL MARKET?

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Bala Maniam, Sam Houston State University, Texas, USA  
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### ABSTRACT

*The recent global financial crisis provided an impetus for more regulation in the world's developed countries. More rules and regulations impacts industries still reeling from regulatory changes enacted in response to unethical financial practices by several large global firms in the past decade. Regulation increases a business's cost to be compliant and can significantly burden businesses of all sizes with regulatory compliance issues for years to come. Alternatively, without proper regulations, the financial market is wary of the petroleum industry.*

*This paper looks at the effect of increased regulation on the petroleum industry and its influence and impact on the global financial market. This study will present the early drivers for the regulations placed on the industry. The influence regulation has on how multinational integrated petroleum corporations conduct their business will be reviewed. Finally the effect of those regulations on the global petroleum industry will be presented along with the unexpected influences it has had on the global financial markets.*

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### **13. THE CHANGES IN TRADE BETWEEN BRAZIL AND THE UNITED STATES TURNING TOWARDS CHINA FROM 2000 TO 2011**

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Egidio Lessinger, Catholic University of Brasilia, Federal District, Brazil  
Ironildes Bueno da Silva, Catholic University of Brasilia, Federal District, Brazil

#### **ABSTRACT**

*Strategic changing partnerships arise between nations that can be visualized through commercial flows. Such changes are not always predetermined by political will, because economic forces and financial crises can outweigh political forces and may also play a strong role on the direction and intensity of export and import flows. This paper examines two periods of different outcomes in trade flows even though the efforts in improving economic relations between the countries involved could be almost the same or even stronger. In the first period USA and European Union hold strong position on Mercosur and Brazilian commercial flows. When China grew stronger in the mid 2000 and financial crises hit the USA and Europe the trend in exports and import flows changed quite significantly.*

**Keywords:** *Brazil, USA, China, Mercosur, export flows, changes, commercial partners, rates of growth, economic crises*

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### **14. DIGITATION OF SOCIETY: THE CONTINUUM TO A SPECIATION EVENT**

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Gerard F. Becker, Ph.D. Nyack College, NY, USA

#### **ABSTRACT**

*This research paper expands on the theoretical contexts of a speciation event related to the digitization interrelationship among the business, academic and political societal norms. Based on the prior research (Ponschock & Becker, 2011), it is evident that existent theoretical constructs among these distinct environments are increasingly inter-dependent as related to the velocity of change in social networking capabilities. The further research inherent within is formed from a meta-analysis of existent theory, and ultimately tied to the increasingly avant-garde technological advances that bring these global societal groups into a coherent model of interconnectedness. Further research is still required to more closely bind these elemental aspects and forge a holistic view for positive sustainability and leverage among these groups. It is the intent of this research to be continually transformed with the goal of establishing and substantiating that holistic model for future use.*

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## 15. AN ANALYSIS OF GAMBLING MARKET ECONOMICS

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### ABSTRACT

*Gambling markets have historically provided a convenient and easily interpretable area for testing and examining efficient market questions. In sports betting the forecasted value of a wager (as represented by the odds or point spread) can be compared to the final outcome of the event (exhibiting the underlying value of the wager) to test for efficient behavior. This paper discusses efficient market issues and specifically examines the market for professional football betting. Five years of gambling data are analyzed in determining possible market inefficiencies. A football betting strategy is examined that exhibited significantly positive results. These positive gambling returns are discussed relative to the efficiency of the football betting market and in comparison to the efficiency of other types of economic or financial markets.*

**Keywords:** *Efficient markets, gambling, decision theory*

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## 16. CO-CREATION AND PERSONAL VALUES THROUGH HOBBIES

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### ABSTRACT

*Consumers become more and more active part in new products and services development. Some authors name those consumers as co-creators of value and highlight their importance for marketing professionals in order to create constant approaching and interacting strategies and provide a broad environment of innovation. The study of personal values has been seen as crucial in the consumer behavior arena because such values are rooted in the individuals' beliefs and influence their way of thinking, their perceptions and attitudes. This study aims to examine personal values profiles of two groups of consumers through their hobbies, since practitioners of hobbies are the kind of people who engage in the production and creation of products and services in a process of value co-creation. The personal value measuring instrument used here was the Portrait Value Questionnaire – PVQ – from Values Theory of Schwartz, answered by subjects from an air modeling club in the metropolitan area of Sao Paulo, Brazil, and by non-professional photography practitioners who finished a photography course in a school downtown the same city of Sao Paulo. Results showed that inside the two groups the most relevant motivational types were: universalism, benevolence and self-determination, meaning that both groups have concerns with the well being of society and their acquainted people, as well as they show preference for self-determination, and they like to choose, create and explore, being creative, curious and independent. These results are in accordance to other studies on personal values and co-creation. Limitations and suggestions for continuity of research are offered at the end.*

**Keywords:** *Value Co-creation, Personal Values, Consumer Behavior*

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**17. LIKING FOR THE AD AND INTEREST IN PURCHASE EXAMINED BY OLS AND SUR**

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**ABSTRACT**

*A brief examination of ad likeability and interest in purchase for high and low involvement situations is presented, highlighting some recent trends in research. A sample (n=286) was exposed to six award winning television advertisements from the New York AMA sponsored EFFIE awards. The ads, two for snack food products, two for cruise lines, and two for direct-to-consumer (DTC) prescription drugs, were evaluated by a panel of advertising professional/practitioners to be one informational ad and one transformational ad in each category of good represented. The sample's reactions regarding likeability of the ad, interest in purchasing the product advertised, and emotions evoked by the ad were elicited and then examined using ordinary least squares and seemingly unrelated regressions. Differences in results were found across the two methods of analysis, and future research is needed to clarify the implications.*

**Keywords:** Ordinary least squares, Seemingly Unrelated Regressions, Liking of the Ad, Purchase Interest and Involvement

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**18. CAN AUDIO DESCRIPTION BECOME MORE THAN ACCESSIBILITY SERVICE?**

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**ABSTRACT**

*Audio Description (AD) makes films, shows and TV programs accessible to visually impaired audience. The implementation of AD is currently very expensive, so wide adoption of this service is not practical. Canadian Radio-television and Telecommunications Commission (CRTC) requires that broadcaster audio describes a minimum of four hours of primetime programming a week. Since AD is perceived as merely an accessibility service, Production Companies do not see any incentives to move beyond the required minimum. We explore the financial viability of wider AD adoption using Resource Consumption Accounting (RCA) method.*

**Keywords:** AD, Business Analysis, Process Modeling

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**19. FINANCIAL HEALTH AND AIRLINE SAFETY**

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**ABSTRACT**

*Since deregulation of the airline industry in 1978, there has been concern that reduced profit margins from increased competition would lead airlines to under-invest in safety. This article uses agency theory to explain the link between airline financial performance and safety. The important contribution of this study is to provide an updated examination of the relationship between financial health and safety by using the Altman Z-score, which predicts bankruptcy for a firm within the next two years, as a measure of profitability of an airline. It is felt that Altman Z-score is a forward looking measure and therefore would be a better predictor of the influence of financial factors on safety. Given the discrete nature of accident counts and their low occurrence, the Poisson distribution best describes the frequency or probability of their occurrence. Using accidents as a proxy for safety the Poisson regression was estimated using the*

*pooled time series and cross section data for the major and smaller airlines included in the sample. The preliminary results of the study shows that for both major (Group III) and smaller (Group II) carriers though there is a negative relationship between safety, as measured by accidents and the Altman-Z score measure, it is not statistically significant. These results are further evidence that airlines in poor financial health do not compromise on safety.*

**Keywords:** Airline Industry, Safety, Agency Theory, Altman Z-score

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## 20. STUDENT'S ATTITUDE TOWARDS ON-LINE AND HYBRID ACCOUNTING COURSES

Silvia Romero, Montclair State University, New Jersey, USA

### ABSTRACT

*The number of hybrid and on line courses offered in higher education is increasing in recent years. We can assume that given the familiarity of younger generations with computers they will benefit from this course format. However, there are student characteristics defined in literature that might not be compatible with this education model. Furthermore, the characteristics of the courses required for a career in accounting, might affect the perceived benefits of hybrid and on-line courses. Using data from a survey of 128 students, this study looks at the relationship between accounting students and their willingness to enroll in hybrid and on-line courses. We find that younger students and students with more proficiency in the use of computers prefer on-line courses as opposed to older ones who prefer hybrid courses.*

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## 21. GENDER DIVERSITY AMONG LEADERS OF US CORPORATIONS

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Susan Givens-Skeaton, Saint Joseph's University, Philadelphia, Pennsylvania

### ABSTRACT

*This study explores gender diversity in the leadership of US corporations. In particular, we study the gender diversity among the top five executive officers of the firms in the Russell 1000 index. Gender diversity is measured as the number of women serving among the top five officers within an organization. Of 4681 executive officers evaluated, only 465 (9.94%) are women. The proportion of women decreases monotonically with the increase in position. In the first position, 2.62% of officers are women, whereas in the fifth position 19.34% of officers are women. Furthermore, of the 956 firms analyzed, 581 (60.77%) did not have any females serving in the top five positions. In only three economic sectors - consumer-cyclical, consumer-noncyclical, and utilities - is proportion of women greater than 10%. Overall, there is a lack of gender diversity in the senior leadership teams of US corporations.*

**Keywords:** Gender Diversity, US Corporations, Women in Leadership

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**22. THE EFFECT OF NONIMMEDIATE INCENTIVES AND SPONSORING ORGANIZATION SIZE ON MAIL SURVEY RESPONSE QUALITY**

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Maurice Elliard, Albany State University, Albany, Georgia, USA

**ABSTRACT**

*This research reports the results of a study undertaken to determine the impact of sponsoring organization size and nonimmediate incentives on mail survey response quality. The findings indicate that nonimmediate incentives, when used in combination, can favorably influence one component of response quality. The size of the sponsoring organization is found to have no impact on the quality of response in the population studied.*

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**23. THE IMPACT OF MANUFACTURING PRACTICES ON OPERATIONAL PERFORMANCE<sup>+</sup>**

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**ABSTRACT**

*The purpose of this study is to determine the underlying dimensions of manufacturing practices and to empirically test a framework identifying the relationships between manufacturing practices and operational performance, namely cost, quality, speed, and flexibility. Data for the study were collected from a sample of 970 manufacturing companies in 18 countries. The research framework was tested using structural equation modeling approach. Based on exploratory factor analysis, manufacturing practices were grouped into two factors: lean production and total quality management. The results indicate that two practices have direct positive and statistically significant impact on operational performance. Moreover, this study tried to investigate the best fit model between manufacturing practices and operational performance.*

**Keywords:** Manufacturing Practices, TQM, Lean Production

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**24. DYNAMIC COMPETITION ON DISCLOSURE TIMING AND CREDIBILITY**

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**ABSTRACT**

*This study has two goals: 1) proposing a modified measure of competition, and 2) investigating whether a firm would strategically use the timing of and noise in its earnings forecasts in the face of its rivals. The measure of competition I propose incorporates different impacts from different rivals. I assign different weighting factors according to how close a rival competes with a sample firm. In addition, the results show that a firm clusters its earnings forecast in the face of competition, regardless of content of news within the forecast. Meanwhile, a firm would be more likely to lie if everyone else in the same industry intends to lie.*

**Keywords:** Dynamic Competition; Disclosure Timing; Disclosure Credibility; Substitute Competitors; Complement Competitors

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