

Sixth Annual Volume

Publications of New Jersey's Business Faculty

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and

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Allen Gibson, Ph.D., Editor

Rosemary Pauler, Associate Editor



**NEW JERSEY
POLICY RESEARCH
ORGANIZATION
FOUNDATION**

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PLACEHOLDER

October, 2006

The NJPRO Foundation, the public policy research affiliate of the New Jersey Business & Industry Association (NJBIA), New Jersey Business Magazine and the Stillman School of Business at Seton Hall University proudly present our fifth volume of the *Publications of New Jersey's Business Faculty*, which celebrates the business intellectual capital at colleges of business within the State of New Jersey. This collaboration is a natural fit for our organizations. The NJPRO Foundation and NJBIA have a long and distinguished record of educating its members on important business issues of the day. The Stillman School of Business at Seton Hall University continues to teach in the intellectual tradition that is the foundation for all Catholic education and, in sharing current research with others, seeks to improve the learning environment of students and faculty and to enhance the effectiveness of business organizations. Together, we have compiled the research works of business faculty within New Jersey, works that have been published in 2005. This follows our preceding four volumes, and we are so excited to share with you the scholarly accomplishments of New Jersey's business faculty. We also include teaching notes that summarize examples of ways to connect the classroom to the business world. This year is a first in that one scholar, Michael Rothkopf (Rutgers University - Newark and New Brunswick), has earned two awards in the same year!

Bright Idea Awards

Speed to Market: "The impacts of speed-to-market on new product success: The moderating effects of uncertainty" by Jiyao Chen, Richard R. Reilly, and Gary S. Lynn of Stevens Institute of Technology.

Information Technology: "A strategic management framework for IT outsourcing: A review of the literature and the development of a success factors model" by Jerry Fjermestad and Jo-Ann Saitta of New Jersey Institute of Technology.

Home Financing: “Mortgage decision: Lower payment or faster payoff?” by Ralph Gally of Rider University.

Leadership Behavior: “Executive job demands: New insights for explaining strategic decisions and leader behaviors” by Ann C. Mooney of Stevens Institute of Technology.

Decision Sciences: “Efficient market-clearing prices in markets with nonconvexities” by Michael H. Rothkopf of Rutgers University - Newark and New Brunswick.

Dutch Auctions: “Slow Dutch auctions” by Michael H. Rothkopf of Rutgers University - Newark and New Brunswick.

Pricing: “Direct evidence of ending-digit drop-off in price information processing” by Robert M. Schindler of Rutgers University - Camden.

Finance: “Compensating balance: A comment” by Yeomin Yoon of Seton Hall University and Youngna Choi of Montclair State University.

Teaching Bright Idea Awards

“Sales Management Coaching on DVD” by Tony Carter, William Paterson University.

“Using Business Publications” by Shaoping Zhao, The Richard Stockton College of New Jersey.

We would also like to commend Robert M. Schindler and Tony Carter who are being recognized for the second time!

We appreciate that Associate Dean Rosa Oppenheim (Rutgers University - Newark and New Brunswick), Dr. Barbara Boyington (Brookdale Community College), Dean Edward Schoen (Rowan University) and Dean Emmanuel Osagie, Ph.D. (The College of New Jersey) helped us in the evaluation of the many fine papers that were submitted. Congratulations to our award winners!

It is our sincere hope that business professionals will find this resource useful as they lead their organizations and that business practitioners and business faculty continue their mutual work with each other as we seek to advance business within The Garden State and beyond.



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As always, we are very pleased with the widespread support of this publication. First of all, the publication would not be possible without the support and personal involvement of Karen Boroff, Ph.D., Dean of the Stillman School of Business at Seton Hall University, and Sara Bluhm, Executive Director, NJPRO Foundation. A special thanks to Pamela Dungee, Seton Hall Public Relations, for her efforts to publicize this work and for her timely production of the cover for this year's volume. I would also like to thank Chris Emigholz, Deputy Director, NJPRO Foundation, and the staff at NJBIA for their efforts in promoting the publication and for the generous production of the Bright Ideas Awards.

Above all, thanks to the New Jersey Business Faculty for their efforts in providing quality publications. The numbers of contributing schools and contributing authors has grown significantly. The extent to which both the deans and the individual faculty have supported this project is greatly appreciated. A special thank you goes to the authors of the Teaching Notes for their excellent contributions to this important section of the publication. Last, but not least, a special note of thanks to those who provided submissions in electronic form. The electronic files greatly facilitate the publication process as well as improving its accuracy.

As in past years, I would like to thank our Associate Editor, Rosemary Pauler, for her dedication and invaluable role in this project. Rosemary's creation of the publications database provides the foundation of the project together with the means to create the final publication efficiently and in a quality manner. Rosemary goes "above and beyond" to find ways to insure this publication is successful.

I would also like to thank the support staff of the Stillman School, Pat Cook, Christine DiGirolomo, Carol Flynn, Joanne DeStefano, and Tanya Dixon, for their continuing support and assistance. Their efforts that enable all Stillman projects are greatly appreciated.

Finally, I would like to thank my wife, Lynn, and my children, David and Emily, for their constant support and continuing interest in this project.

Allen Gibson, Ph.D., Editor

SECTION 1: INTRODUCTION

We are happy to introduce this sixth annual (somewhat larger!) volume of *Publications of New Jersey's Business Faculty*. Seventeen colleges contributed 151 publications and 4 teaching notes to this year's volume making it the largest yet in terms of both the number of publications and the number of contributing institutions. In addition to the tremendous support of the New Jersey business faculty, it is also very satisfying to note the enormous range and timeliness of topics included in this year's publications. In order to recognize collaboration with the broader New Jersey business and educational community, we have tried to note authors who are employed by New Jersey businesses or New Jersey public schools in addition to those who are members of the New Jersey business faculty. Our apologies to any New Jersey author whom we may have failed to recognize.

We continue to investigate and consider possible ways to utilize the capabilities of the Internet to further the goals of this publication. Web technology offers a number of attractive capabilities such as being able to post working papers in addition to links to published works, thus increasing the ability to collaborate with others. We may also wish to consider migrating the annual volume of publications itself to an electronic format. We will continue to investigate electronic alternatives for possible use by New Jersey business faculty and practitioners. In the meantime, your thoughts and participation in determining the future direction of this publication would be most welcome.

The bibliography is organized as follows. The complete citations together with abstracts of the publications are contained in Section 2. Section 3 includes the teaching notes that provide valuable ideas for classroom use. For those who would like to view the publications contributed by individual schools, Section 4 presents the citations (without abstracts) organized by school. Section 5 presents the same citations organized by academic discipline. The abstracts of the articles listed in Sections 4 and 5 can be found in Section 2 where the publications are listed alphabetically by last name of the first author.

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Table 1 – New Jersey Colleges and Universities with a Business Curriculum4-Year Institutions

Berkeley College
Bloomfield College
Caldwell College
Centenary College
College of St. Elizabeth
DeVry University
Drew University
Fairleigh Dickinson University
Felician College
Georgian Court University
Kean University
Monmouth University
Montclair State University
New Jersey City University
New Jersey Institute of Technology
Ramapo College of New Jersey
Rider University
Rowan University
Rutgers University
Saint Peter's College
Seton Hall University
Stevens Institute of Technology
The College of New Jersey
The Richard Stockton College of New Jersey
Thomas Edison State College
William Paterson University of New Jersey

2-Year Institutions

Atlantic Cape Community College
Bergen Community College
Brookdale Community College
Burlington County College
Camden County College
County College of Morris
Cumberland County College
Essex County College
Gloucester County College
Hudson County Community College
Mercer County Community College
Middlesex County College
Ocean County College
Passaic County Community College
Raritan Valley Community College
Salem Community College
Sussex County Community College
Union County College
Warren County Community College

SECTION 2: CITATIONS AND ABSTRACTS

This section contains the complete citation and abstract of each publication in the bibliography. The publications are listed alphabetically in order of the last name of the first author appearing in the citation. In addition, the names and affiliations are given for each author that represents a New Jersey college or university. For those readers interested in a particular subject area, the discipline or field associated with each publication is given. The disciplines include the following: Accounting, Decision Sciences, Economics, Finance, Information Technology, Legal Studies, Management, Marketing, Pedagogy, and Taxation. In addition to the discipline, a key word or phrase is included that is intended to describe the specific application within the discipline.

The layout of the information for each publication is as follows:

Citation of the Publication

College and/or University for each New Jersey author
Discipline: Specific application

Abstract of the Publication

Affiliation of each New Jersey author.

Abdallah, W.M., & Murtuza, A. (2006). Transfer pricing strategies of intangible assets, e-commerce and international taxation of multinationals. *International Tax Journal*, 32(2), 5-16.

Seton Hall University
Finance: Transfer Pricing

This article explores the effect of e-commerce and international taxation on transfer pricing strategies for intangible assets. Within multinational companies (MNCs), an international transfer pricing is a source of conflict of objectives. However, for all MNCs, one common objective of strategic tax planning for intangible assets is to reduce their worldwide long-term tax liabilities. Most, if not all, countries use the arm's-length standard as the international transfer pricing standard for both tangible and intangible assets. In the strategic planning stage, an MNC may choose one out of three approaches for an intangible asset ownership, specifically: 1. a centralized intangible asset ownership; 2. a distributed intangible asset ownership; or 3. geographic or regional distributed ownership. MNCs need to know which approach may be the most preferable.

Wagdy M. Abdallah & Athar Murtuza are members of the faculty at Seton Hall University.

Abdallah, W.M., Firoz, N.M., Sintim, H., & Murtuza, A. (2006). The use of international transfer pricing in performance evaluation of foreign subsidiary managers. *The National Accounting Journal*, 8(1), 33-43.

***Montclair State University & Seton Hall University
Accounting: International Transfer Pricing***

To date, the use of transfer pricing as a tool for performance evaluation of foreign subsidiary managers has not been discussed to the same extent as other managerial and accounting tools. Most research efforts have addressed either the issue of transfer pricing or the issue of performance evaluation measurements in the U.S. and other countries around the world. Current theory does not address the more global view of the MNC where foreign subsidiaries act all together according to a global decision by top management to maximize profits, and therefore can be evaluated in a similar fashion. This paper discusses and analyzes the problem that MNCs face in evaluating their foreign subsidiaries and their managers. A suggested performance evaluation system for foreign countries is presented. The proposed system estimates foreign subsidiary managers' relative performance after considering the effects of non-controllable factors on the measured performance of foreign subsidiaries. The suggested environmental model is applied to one of the foreign subsidiaries of an American MNC (name omitted) to illustrate how MNCs can implement the methodology in practice. The possible implications of this proposed model for performance evaluation for foreign subsidiary managers and decision making in allocating MNC resources are also discussed.

*Nadeem M. Firoz & Hermann Sintim are members of the faculty at Montclair State University.
Wagdy Abdallah & Athar Murtuza are members of the faculty at Seton Hall University.*

Abraham, T., Bullen, C., et al. (2006). IT workforce trends: Implications for IS programs. *Communications of the Association for Information Systems*, 17, 1147-1170.

***Kean University & Stevens Institute of Technology
Information Technology: Workforce***

Findings in an IT workforce study support the emphasis of business content espoused by IS curriculum guidelines. Business domain and project management skills are critical to keep in house while technical skills were cited as the top skills sourced. Paradoxically, technical skills are those cited for entry-level positions. We discuss the issues raised by these findings and recommend several approaches for IS to consider. IS programs must offer a functionally integrated curriculum and deliver it in an experiential business context. We provide several examples of innovative pedagogical approaches and industry alliances which demonstrate mechanisms to provide students with a stronger business orientation in applying IT. We recommend a more proactive approach to enrollment including better promotion of IS programs.

Thomas Abraham is a member of the faculty at Kean University and Christine Bullen is a member of the faculty at Stevens Institute of Technology.

Ahsanullah, M., & Raqab, M.Z. (2006). *Recent developments in ordered random variables*. New York: Nova Science Publishers.

Rider University
Decision Sciences: Order Statistics

The ordered random variables play important roles in the theory and practice of statistics. They possess significant statistical properties. Over the last few decades, many articles on various topics of ordered statistical data have appeared. Our handbook comprises twenty one chapters discussing various topics on theory and applications. The editors of this book worked together on several articles on order and record statistics, which covered the subjects of distributional properties, characterizations and statistical inferences. In addition much of the material was contributed by prominent researchers from all over the world. This book presents new developments in the subject of ordered random variables. These aspects involve theory of ordered random variables, reliability theory, stochastic ordering, bounds, characterizations, and estimation and prediction techniques.

Mohammad Ahsanullah is a member of the faculty at Rider University.

Ahsanullah, M., & Hijab, O. (2006). Some characterizations of geometric distribution by weak records. In M. Ahsanullah, & M.Z. Raqab (Eds.), *Recent developments in ordered random variables* (pp. 187-195). New York: Nova Science Publishers.

Rider University
Decision Sciences: Record Values

The ordered random variables play important roles in the theory and practice of statistics. They possess significant statistical properties. This chapter provides recent developments in the characterizations of the geometric distribution by weak records.

Mohammad Ahsanullah is a member of the faculty at Rider University.

Ahsanullah, M. (2006). The generalized order statistics from exponential distribution. In M. Ahsanullah, & M.Z. Raqab (Eds.), *Recent developments in ordered random variables* (pp. 229-237). New York: Nova Science Publishers.

Rider University
Decision Sciences: Order Statistics

The ordered random variables play important roles in the theory and practice of statistics. They possess significant statistical properties. This chapter provides new developments in the generalized order statistics from the exponential distribution.

Mohammad Ahsanullah is a member of the faculty at Rider University.

Ahsanullah, M. (2006). On generalized order statistics from exponential distribution. *Journal of Statistical Research*, 40(2), 21-27.

Rider University
Decision Sciences: Order Statistics

Several distributional properties of the generalized order statistics from the exponential distribution are given. Some characterizations of the exponential distribution based on generalized order statistics are given.

Mohammad Ahsanullah is a member of the faculty at Rider University.

Alles, M., Kogan, A., Vasarhelyi, M., & Warren, J.D. Jr. (2006). Guarding the auditing guards. *Strategic Finance*, 87(8), 30-35.

***Rutgers University - Newark and New Brunswick
Accounting: Auditing***

Investors rely on independent auditors to provide assurance that the financial statements of corporations are reasonably accurate. For the most part, their reliance has been based on the notion that auditors are independent of management and, therefore, represent the stakeholders in public companies. But the accounting and reporting failures in past decades and the more recent accounting scandals involving Enron, WorldCom, and others have brought the credibility and ethical behavior of independent auditors to the forefront. The public, investors, and the U.S. Congress ask, "Where were the auditors when these transactions were occurring?" Without innovatively applying technology to reengineer the inspection process, it's hard to conclude that the PCAOB's new powers to restore the profession's credibility will be fully realized. The PCAOB needs to rethink how a properly configured audit inspection system - imaginatively using the latest information technology - can be part of a systematic continuous improvement process that leads to audits that better serve the needs of financial markets and shareholders. The after-the-fact inspection reports on audit failures will only continue to ensconce in the public arena, and the question will be "Where were the auditors?"

Michael Alles, Alexander Kogan, Miklos Vasarhelyi, & J. Donald Warren, Jr. are members of the faculty at Rutgers University - Newark and New Brunswick.

Alles, M.G., Tostes, F., Vasarhelyi, M.A., & Riccio, E.L. (2006). Continuous auditing: The USA experience and considerations for its implementation in Brazil. *Journal of Information Systems and Technology Management*, 3(2), 211-224.

Rutgers University - Newark and New Brunswick
Accounting: Auditing

Continuous auditing, broadly defined as the transformation of internal and external auditing through the application of modern information technology, is being increasingly adopted by firms throughout the world. Organizations ranging from Siemens, HCA, the Royal Canadian Mounted Police, BIPOP Bank and the Internal Revenue Service are developing tools and practices that will bring assurance closer to the transaction and reduce through automation, the cost of auditing. A June 2006 PricewaterhouseCoopers survey finds that 50% of U.S. companies now use continuous auditing techniques and 31% percent of the rest have already made plans to follow suit. In this article we introduce the concepts of continuous auditing to a Brazilian audience and discuss its further application there.

Michael G. Alles & Miklos Vasarhelyi are members of the faculty at Rutgers University - Newark and New Brunswick.

Alles, M., Brennan, G., Kogan, A., & Vasarhelyi, M.A. (2006). Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens. *International Journal of Accounting Information Systems*, 7(2), 137-161.

Rutgers University - Newark and New Brunswick
Accounting: Auditing

In this paper we report on the approach we have developed and the lessons we have learned in an implementation of the monitoring and control layer for continuous monitoring of business process controls (CMBPC) in the US internal IT audit department of Siemens Corporation. The architecture developed by us implements a completely independent CMBPC system running on top of Siemens' own enterprise information system which has read-only interaction with the application tier of the enterprise system. Among our key conclusions is that "formalizability" of audit procedures and audit judgment is grossly underestimated. Additionally, while cost savings and expedience force the implementation to closely follow the existing and approved internal audit program, a certain level of reengineering of audit processes is inevitable due to the necessity to separate formalizable and non-formalizable parts of the program. Our study identifies the management of audit alarms and the prevention of the alarm floods as critical tasks in the CMBPC implementation process. We develop an approach to solving these problems utilizing the hierarchical structure of alarms and the role-based approach to assigning alarm destinations. We also discuss the content of the audit trail of CMBPC.

Michael Alles, Alexander Kogan, & Miklos A. Vasarhelyi are members of the faculty at Rutgers University - Newark and New Brunswick.

Anandarajan, A., Hasan, I., Isik, I., & McCarthy, C. (2006). The role of earnings and book values in pricing stocks: Evidence from Turkey. *Advances in International Accounting*, 19, 59-89.

Rowan University
Accounting: Equity Valuation

In this study, we examine factors associated with equity valuation in a newly emerging market, Turkey. In the United States and other developed countries, research indicates that both earnings and book value are important predictors of equity valuation. In Turkey, earnings appears to have information content but earnings, by itself, appears to be declining in importance over time. Book value adjusted for inflation has a stronger association with equity values. In the inflationary and risky environment of Turkey, where future value of earnings is quite uncertain, investors may be paying less attention to earnings and more attention to book values. With respect to the role of book value there are competing explanations. While some researchers conclude that it is only important because it is a control for scale differences, (Barth & Kallapur 1996) others conclude that it is relevant as a proxy for normal earnings (Ohlson, 1995). Still others conclude that it is only relevant in the valuation of loss making and generally unsuccessful firms (Berger, Ofek & Swary 1996; Urgstahler & Dichev, 1997). The additional contribution of this study is to show that book value is also important as a value proxy for firms operating in environments where there is rampant inflation. Our study also indicates that, overall, earnings and inflation-adjusted book values combined virtually explain almost 75% of the variation in equity prices in Turkey.

Ihsan Isik is a member of the faculty at Rowan University.

Anderson, R.E., Dubinsky, A., & Mehta, R. (2006). *Personal selling: Building customer relationships and partnerships*. Boston: Houghton-Mifflin.

***New Jersey Institute of Technology
Pedagogy: Marketing***

In line with students' current career goals, this book focuses exclusively on professional business-to-business selling rather than retail selling. The text comprehensively discusses the Personal Selling Process placing emphasis on tools and strategies for converting prospects into customers. The authors' latest research on customer loyalty and relationship marketing is integrated into the text further distinguishing it from other titles, which focus less on these pressing issues. Strategies for achieving long-term customer loyalty underscore how attracting, cultivating, and retaining satisfied customers leads to higher profitability for salespeople and their organizations.

Rajiv Mehta is a member of the faculty at New Jersey Institute of Technology.

Arnold, T., & Spell, C.S. (2006). The relationship between justice and benefits satisfaction. *Journal of Business and Psychology*, 20(4), 599-620.

***Rutgers University - Camden
Management: Benefits Satisfaction***

This paper examines the contribution of perceived procedural and distributive justice to satisfaction with benefits. A study of 237 employees in two manufacturing organizations shows that procedural justice is generally a better predictor of benefits satisfaction than distributive. However, for employees in an open culture, distributive justice is a significant predictor of benefits satisfaction, especially in relation to satisfaction with benefits cost. The results indicate that it is important to consider culture's role in determining the importance of procedural or distributive justice.

Chester S. Spell is a member of the faculty at Rutgers University - Camden.

Aronson, Z.H., Reilly, R.R., & Lynn, G.S. (2006). The impact of leader personality on new product development teamwork and performance: The moderating role of uncertainty. *Journal of Engineering and Technology Management*, 23(3), 221-247.

***Stevens Institute of Technology
Management: Leader Personality***

We examined the effect of leader personality on new product development (NPD) project performance under differing conditions of uncertainty. Our model posits teamwork as a mediating variable between leader personality and NPD performance. We hypothesized that the personality variable of Openness would have a stronger influence on teamwork and NPD performance when uncertainty was high, and that the personality variables of Extraversion, Conscientiousness and Stability would have a stronger indirect influence on NPD performance through teamwork when uncertainty was low. We used structural equation modeling to test two models of the influence of personality. In our study of 143 development projects, we support the importance of teamwork as a process variable linking leader personality to NPD performance and confirm that the effects of leader personality on these criteria depend on the level of uncertainty operating in NPD projects, thus substantiating all our hypotheses. Recommendations to re-consider hiring criteria and training for NPD project leaders are provided.

Zvi H. Aronson, Richard R. Reilly, & Gary S. Lynn are members of the faculty at Stevens Institute of Technology.

Aronson, Z.H., & Reilly, R.R. (2006). Personality validity: The role of schemas and motivated reasoning. *International Journal of Selection & Assessment*, 14(4), 372-380.

***Stevens Institute of Technology
Management: Personality Assessment***

We explored the role of schemas and motivated reasoning in personality assessment. Utilizing a sample of 299 participants, we investigated whether applying for a specific job leads applicants to adopt a schema. Once adopting the schema, the respondents use that schema in a way that inaccurately reflects what their behavior is. Consequently, as hypothesized, there is a lowering of validities, in comparison with assessing personality in a neutral setting. An intriguing implication of our research is that personality measurement for selection might be shifted from the employment setting to more neutral settings, such as a counselor setting, in order to be optimized.

Zvi H. Aronson & Richard R. Reilly are members of the faculty at Stevens Institute of Technology.

Balvers, R.J., & Wu, Y. (2006). Momentum and mean reversion across national equity markets. *Journal of Empirical Finance*, 13(1), 24-48.

***Rutgers University - Newark and New Brunswick
Finance: Momentum & Mean Reversion***

Numerous studies have separately identified mean reversion and momentum. This paper considers these effects jointly. Our empirical model assumes that only global equity price index shocks can have permanent components. This is motivated in a production-based asset pricing context, given that production levels converge across developed countries. Combination momentum-contrarian strategies, used to select from among 18 developed equity markets at a monthly frequency, outperform both pure momentum and pure contrarian strategies. The results continue to hold after corrections for factor sensitivities and transaction costs. They reveal the importance of controlling for mean reversion in exploiting momentum and vice versa.

Yangru Wu is a member of the faculty at Rutgers University - Newark and New Brunswick.

Bedell, M., & Kritz, G.H. (2006). A case study: Changing human resource management education to fit the field. *The Coastal Business Journal*, 5(1), 13-21.

Seton Hall University
Pedagogy: Human Resource Management

The field of Human Resource Management (HR) has embarked upon a process of significant change. To keep up with changes to the field, Barksdale (1998) argued that so too must HR education change. This article presents an effort that changed the HR educational model from a functional silos focused model to an integrated outcome-based model. The logic for the change, what changes were made, and comments about the outcomes are presented.

Gary H. Kritz is a member of the faculty at Seton Hall University.

Betts, S.C. (2006). The decision to moonlight or quit: Incorporating multiple jobholding into a model of turnover. *Journal of Organizational Culture, Communications and Conflict*, 10(1), 63-78.

William Paterson University
Management: Multiple Jobholding

Organization researchers often assume that ‘the job’ is the employee’s only employment when exploring jobs and job related topics. This assumption simplifies the analysis but is misleading because it does not reflect reality. Multiple jobholding (moonlighting) provides workers with an alternative source of valuable work related outcomes such as income, training, and benefits. It also potentially changes their perceptions, decisions, and behaviors, and may impact their performance, absenteeism and turnover at their primary jobs. In this paper, the one-worker/ one-job notion is set aside. First some background on multiple jobholding is presented. This is followed by two models - a model of the decision to hold multiple jobs and a comprehensive turnover model adapted to include multiple jobholding. The models provide potential starting points for studying multiple jobholding and serve as examples of how multiple jobholding can be integrated into existing models in organization studies.

Stephen C. Betts is a member of the faculty at William Paterson University.

Betts, S.C., & Pepe, L.J. (2006). The perceived value of mentoring: Empirical development of a five-factor framework. *Journal of Organizational Culture, Communications and Conflict*, 10(2), 105-115.

William Paterson University
Management: Mentoring

Mentoring in business has gained significant popularity in professional practice and attention by academic researchers. Those who study mentor/protégé relationships have concluded that mentors provide psychosocial and instrumental career support for protégés. In this study we look beyond the types of support and address the outcomes associated with the mentor/protégé relationship. The results of a cross-sectional survey show five distinct outcomes associated with mentor/protégé relationships: success, awareness, advancement, attitudes and behaviors. The survey also reveals differences in perceived value of mentoring between those who have mentors and those who do not, those who are involved in mandatory and voluntary mentoring programs and gender based differences. The five factor framework and results are examined and integrated into the existing literature. The paper concludes with recommendations for practitioners and suggestions for further research.

Stephen C. Betts is a member of the faculty at William Paterson University. Louis J. Pepe is an administrator in the Oakland, New Jersey public school district.

Betts, S.C., & Taran, Z. (2006). A test of prospect theory in the used car market: The non-linear effects of age and reliability on price. *Academy of Marketing Studies Journal*, 10(2), 57-75.

William Paterson University
Management: Prospect Theory

Prospect theory (Kahneman & Tversky, 1979) suggests that consumers compare decision criteria against a reference point when evaluating alternatives. It further posits that consumers are risk seeking for losses (below the reference point) and risk-averse for gains (above the reference point). In this paper we investigate whether consumers behave according to prospect theory in the used car market. We further consider that consumers use available classification schemes and establish separate reference points within each different class of the same product. In this case we test the idea that consumers compare reliability of automobiles using reference points based on age. We find empirical support for the prospect theory predictions that consumers are risk seeking when the reliability of a specific brand/model of a car is below the average for the age category and risk averse when the reliability is above average. The paper concludes with suggestions for alternative reference categories and a discussion of implications for academics and practitioners.

Stephen C. Betts is a member of the faculty at William Paterson University.

Betts, S.C., & Taran, Z. (2006). The halo effect of age on durable goods prices: Age, reliability and the used car market. *Review of Business Research*, 6(5), 99-105.

William Paterson University
Management: Halo Effect

In this paper we investigate the halo effect of age on reliability perceptions in the durable goods market. The perceptual influence known as halo effect is when consumers' perceptions of various attributes are colored and influenced by the general evaluation of the product, sometimes based on some other salient attribute. In this paper we investigate whether the age of durable goods influences the perception of reliability. Empirical testing of the used car market shows that the age of the car influences perceptions of reliability and ultimately prices, even when the actual reliability of the specific car model made in the year is known.

Stephen C. Betts is a member of the faculty at William Paterson University.

Bullen, C.V., Abraham, T., et al. (2006). The information technology workforce: Trends and implications 2005-2008. *MIS Quarterly Executive*, 5(2), 47-54.

***Kean University & Stevens Institute of Technology
Information Technology: Workforce***

In 2005, a team of researchers sponsored by the Society for Information Management Advocacy program interviewed senior executives in IT departments about their current and future workforce trends and skill requirements. This paper presents the results of that research: More organizations are increasing their in-house IT staffs than are decreasing them. IT executives say it is critical to own business and project management skills, and they seek these skills in their mid-level hires. The use of offshore workers is increasing, primarily through domestically headquartered providers. Technical skills are more likely to be externally sourced, but they are also sought in entry-level hires. The study points out the challenge of transforming technically skilled entry-level hires into mid-level IT managers with strong business and project management skills, given current IT recruiting and hiring trends. It also highlights the need for practitioner-academic collaboration to ensure appropriate development of IT professionals throughout their careers.

Thomas Abraham is a member of the faculty at Kean University and Christine Bullen is a member of the faculty at Stevens Institute of Technology.

Bynoe, A.J., & Fogarty Di Liberto, M.J. (2006). Developments in demographics in selected Caribbean countries. *International Advances in Economic Research*, 12(3), 432.

Bloomfield College
Economics: Developing Countries

This paper examines demographic transitions in selected Caribbean countries and considers the difficult challenges faced by developing countries. In the twenty-first century, the global population will undergo a major demographic transition. Two asynchronous factors are creating this transformation. First, higher incomes and improved health result in increased life expectancy and reduced infant mortality rates. A second change is from lower fertility rates and a general slowing of the population growth rates. The pace at which these two demographic transformations occur, combined with the aging Baby-boomer generation, are expected to cause shifts in the overall age of the global population and its age structure. Using UN data, the expected demographic changes in Barbados, Guyana, and Trinidad and Tobago are compared to the transitions in the United States and Japan. The predicted transition timetable is much later for these developing countries. Fertility rates in developed countries declined decades ago, while rates have only recently fallen in these developing countries. The upsurge in the elderly is already occurring in Japan and will soon follow in the United States. Developing countries are continuing to increase their working populations, and population aging with its severe financial burden will not occur until later in the century.

Maryann J. Fogarty Di Liberto is a member of the faculty at Bloomfield College.

Byrd, K. (2006). Managing the worldwide web: Why ICANN can't! *E-Business Review*, VI(1), 24-30.

***Rowan University
Management: Internet***

The Internet Corporation for Assigned Names and Numbers (ICANN) has been a controversial entity since its birth. ICANN is not a government agency; neither Congress, the president, nor any federal official established it (Koppel, 2005). In the current configuration, the U.S. government wields authority over ICANN through a series of memoranda of understanding that loosely define the relationship between ICANN, the operations of the DNS servers, and the Department of Commerce. At issue is the current U.S. government control of the Internet Corporation for Assigned Names and Numbers (ICANN), an internationally organized, non-profit corporation that has responsibility for such Internet tasks as address space allocation and domain name system management. These services have been performed under a U.S. government contract, but the broad international involvement originally intended has eroded in the past few years, (Anderberg, 2005). Developing countries, particularly Brazil, India, and China, are challenging the current structure of Internet governance. The countries argue that ICANN lacks international legitimacy and that ICANN and other organizations tend to ignore developing countries in the formulation of policy (Koehler, 2005). A new mechanism for Internet governance would either redefine ICANN or replace it with a new international structure (Koehler, 2005). Should ICANN be changed or eliminated? This paper reviews and discusses the ongoing struggle for designing or revising the system for control of the Internet.

Kimble Byrd is a member of the faculty at Rowan University.

Cantwell, J.A. (2006). Path-dependence and diversification in corporate technological histories. In C. Antonelli, D. Foray, B.H. Hall, & W.E. Steinmueller (Eds.), *New frontiers in the economics of innovation and new technology: Essays in honour of Paul A. David* (pp. 118-157). Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Technology***

This chapter applies David's concept of path dependency to the large firm viewed as a network of actors and activities, and in particular as a network of various types of technological effort that promote innovation and learning across the different parts of the firm. In this study corporate technological trajectories are treated as being generally path-dependent, but with a continual drift. Using patents granted in the USA to DuPont, IG Farben (and later Bayer), General Electric and AT&T as a measure of the extent and the spread of the technological achievements of these companies, this paper looks in greater depth at the specific historical paths followed by these four large firms in their corporate technological trajectories, and over the longer period 1890-1995. In doing so more is said about the precise nature of the evolution that occurred, and about the character of changes in corporate technological diversification. The focus of attention here is on the long-term paths of technological development of these companies, based on the proposition that history matters, in the sense that the technological characteristics of such large companies were heavily influenced - and constrained - by the type of technological activities that they or their predecessors had carried out in the past.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A. (Ed.). (2006). *The economics of patents*. Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Patents***

In recent years there has been a dramatic increase in the attention paid by scholars both to the nature and role of the patent system, and on the potential uses to be made of patent statistics in research on innovation. It is to be hoped that the existence of this collection of readings will help to act as a spur for those starting out in this field to revisit the classic works, and to see how these works anticipated some allegedly 'new ideas' that have recently emerged in the context of debates over the possible reform of the patent system. This book is divided into two volumes. Volume I addresses issues such as the nature of the patent system, historical foundations of patenting, analysis of overall macro-trends and sectoral patterns using patent data, and measurement of technological change: some early studies and more mature reflections. Volume II moves to corporate patenting issues, such as firm motivations to patent, measurement of technological change at the firm and industry level, valuation of patents, analysis of corporate technological profiles, as well as patterns assessment of knowledge flows, science-technology relationships and social networks.

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Cantwell, J.A. (2006). Introduction. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. I, pp. ix-xxxiii). Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Patents***

It seems clear that patenting has become steadily more important in recent years, and is likely to be still more so in years to come. Yet it is much less clear that some of the legislative and administrative measures that have been designed to push certain countries (and most notably the US) faster down along that road have always been helpful, and indeed many scholars now seem inclined to argue that they have been distinctly unhelpful. What emerges too is that patent statistics are a useful aid when investigating patterns in technological change over time, especially in large firms, despite the negative response encountered in surveys of managers to the question of whether patents are an important means of protecting their intellectual property from other firms. The high propensity to patent among large firms can be better explained when instead attention is turned to motives for patenting that are connected with the regularization of knowledge exchange between firms, and increasingly the revenues generated by such knowledge exchange, especially in corporate clubs or networks, rather than by any desire for monopolistic exclusion of all others. While much has been achieved already in social scientific and geographic investigations that rely on patent data, much more remains to be done, and some exciting new areas for exploration have been opened up recently.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A., & Barnard, H. (2006). Knowledge in the theory of the firm and MNC: Asset or action? *Journal of Management and Governance*, 10, 21-27.

***Rutgers University - Newark and New Brunswick
Management: Multinational Companies***

This article is a commentary on the paper by N. Foss entitled *Knowledge and Organisation in the Theory of the MNC*. Foss provides an interesting economic theory for the analysis of the MNC and knowledge. However, he defines knowledge in terms that make it amenable to a certain form of economic analysis, and thus overlooks potential insights from other perspectives. As soon as sociological issues are taken into account, the concept of knowledge has to be broadened, and also his theory of control. In particular, the role of the community or group in knowledge creation has to be allowed for. Although sociological and economics-based explanations are sometimes presented as conflicting alternatives, there is no inevitable reason why sociological and economics-based perspectives cannot be integrated in a common framework. The fields emphasise different dimensions of knowledge, and each stands to be strengthened by borrowing from the other. Foss, in particular, has a long history of attempting to integrate what may initially seem to be contradictory perspectives. It is hoped that this commentary contributes to that process.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A., & Barrera, M.P. (2006). The localisation of corporate technological trajectories in the interwar cartels: Cooperative learning versus an exchange of knowledge. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. II, pp. 50-83). Cheltenham: Edward Elgar .

***Rutgers University - Newark and New Brunswick
Management: Technology***

By itself, an exchange of knowledge between complementary activities is inadequate to bring the localised technological specialisation of firms closer together, but cooperative learning tends to make the technological profile of partner companies more closely complementary. Interwar cartels in the electrical equipment industry were restricted to an exchange of knowledge at the corporate group level, but in chemicals they sometimes included cooperative learning. US patent data for the interwar period are used to construct a measure of the pattern of the localised technological trajectories of the largest US and European firms. Cartels had a limited impact on the overall level of research or the propensity to patent at the corporate group level, but cooperative learning made the technological trajectories of chemical firms more similar or closely complementary. Instead, electrical equipment firms became more localised in their learning paths, by separating products while exchanging knowledge between activities that remained complementary. The findings are relevant to the study of current technological cooperation through inter-firm alliances.

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Cantwell, J.A., & Fai, F.M. (2006). Firms as the source of innovation and growth: The evolution of technological competence. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. II, pp. 335-370). Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Technology***

It is argued that the firm is the principal source of innovation and growth, a device for the establishment of technological competence, and for its continued development over time. Markets, products and background knowledge may change quite dramatically over time. Yet as a result of the cumulative nature of learning in the production processes of firms, the profile of corporate technological competence will tend to persist over quite long periods, provided there is institutional continuity. Within the same firm, competence may evolve into related areas, but the firm's technological origins will remain identifiable in its subsequent trajectories. However, if the institution itself changes more dramatically, this technological persistence may be disrupted. Supporting evidence is provided from data on the patenting of 30 large US and European companies, which have been continuously active since the interwar period. The science and the knowledge base, and the composition of products and markets may shift quite radically, but the firm's productive and technological system itself is potentially more stable. The firm provides a vehicle for potential institutional continuity and a device for managing transitions within the economic system.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A., & Santangelo, G.D. (2006). The boundaries of firms in the new economy: M&As as a strategic tool toward corporate technological diversification. *Structural Change and Economic Dynamics*, 17, 174-199.

***Rutgers University - Newark and New Brunswick
Management: Mergers & Acquisitions***

Following the dynamic capabilities approach, we understand the recent wave of M&As as a corporate strategy mainly stimulated by the increasingly complex and uncertain techno-socio-economic environment in which firms operate. In this new situation, the boundaries of firms are in greater flux since firms are unable to develop individually all the competencies required to keep pace with the continual redefinition of business lines being driven by corporate competition. Using US patents granted to the world's largest firms, this paper analyses the dynamics of the sectoral specialisation of corporate technological profiles following large shocks that require some M&A deal. The findings of the analysis enable us to evaluate the adoption of M&As as a strategic tool to reshape corporate technological boundaries. On these grounds, we are able to identify patterns of technological diversification into strategic fields according to different models of industrial technological development.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A., & Santangelo, G.D. (2006). Evolution of markets, technology and M&As. In B. Cassiman, & M.G. Colombo (Eds.) *Mergers and acquisitions: The innovation impact* (pp. 28-36). Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Mergers & Acquisitions***

The late 1990s have witnessed a major merger and acquisition (M&A) wave in terms of both value of the deals and number of cross-border M&As. The magnitude of this phenomenon has raised questions related to why M&As occur, how M&As have affected the outcome of corporate research and development (R&D) in terms of technological performance and R&D productivity, and their impact on employment. Although M&As appear to occur to different extents across sectors, we argue that the boom in M&As is a general phenomenon generated by new global conditions. It is held that M&As can be understood as a corporate strategy at an international as well as a national and sub-national level to better cope with new global conditions. The impact of these trends in encouraging new partnerships can be related to both the non-innovation and innovation related motives for M&A deals respectively. In terms of the impact of M&As on the outcome of corporate R&D, M&As should be evaluated according to whether the firms involved show a pre-merger output or input-related profile, and in the input-related case whether their profiles are technologically complementary or include the same technologies. In fact, the distinction between these two types of inter-company relatedness emerges as an important dimension in evaluating post-merger corporate R&D performance, the productivity of R&D personnel and employment effects.

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Cantwell, J.A., & Vertova, G. (2006). Historical evolution of technological diversification. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. I, pp. 212-230). Cheltenham: Edward Elgar.

***Rutgers University - Newark and New Brunswick
Management: Technology***

A positive relationship exists between national technological size and technological diversification across fields of innovative activity. This paper shows how the nature of this relationship has changed historically. There has been a downward structural shift in the cross-country size-diversification frontier since 1965 - for any given size, countries have become less diversified or more narrowly concentrated in their technological specialisation. One explanation is that international technology sourcing by MNEs has led locations to focus on what they do best. A supporting factor may be a rise in technological interrelatedness, which encourages focus upon a specific selection of complementary combinations.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cantwell, J.A., & Zhang, Y. (2006). Why is the R&D internationalization of Japanese firms so low? A path-dependent explanation. *Asian Business and Management*, 5, 249-269.

***Rutgers University - Newark and New Brunswick
Management: Research & Development***

This article investigates the pattern of R&D internationalization in Japanese-owned firms by analyzing data on their patenting. Three themes emerge from the study. First, the international technology sourcing of Japanese-owned firms has been shown to focus on technological fields that are central to the current technological paradigm. Second, Japanese-owned firms have diversified their technological base through international technology sourcing. However, third and most importantly, Japan has a very low level of R&D internationalization, out of line with what is typical of a technologically advanced country. This is explained by Japan's strong domestic inter-firm networks, which have constrained Japanese-owned firms from internationalizing their R&D. A path-dependent explanation is given here, showing that the reason these domestic inter-firm networks have become so deeply embedded in Japanese institutions and so hard to change is because they were a great source of strength during Japan's earlier "catch-up" experience.

John A. Cantwell is a member of the faculty at Rutgers University - Newark and New Brunswick.

Chandra, A., Finlay, J.B., & Paul, D.P. III. (2006). Overall outpatient satisfaction and its components: Perceived changes at the Huntington VA Medical Center over five years. *Hospital Topics*, 84(4), 33-36.

Monmouth University
Marketing: Healthcare

The number of veterans obtaining health care services at Huntington VA Medical Center (HVAMC) has significantly increased over the past five years. The purpose of this study was to determine changes in outpatient satisfaction levels at HVAMC over the past five years. Specific measures of patient satisfaction assessed included Courtesy, Access, Patient Preferences, Coordination of Care, Education and Information, Emotional Support, Overall Quality, Pharmacy Services and Overall Satisfaction. Of the 17,000 patients meeting the criteria, 630 were randomly selected of which a total of 195 completed surveys resulting in a 31% response rate. Results demonstrated an overall significantly higher level of patient satisfaction than five years ago. Based upon these results, the medical center can probably conclude that any process improvements made over the past five years have been successful.

David P. Paul, III is a member of the faculty at Monmouth University.

Chandra, A., Smith, L.A., & Paul, D.P. III. (2006). What do consumers and healthcare providers in West Virginia think of long-term care? *Hospital Topics*, 84(3), 33-38.

Monmouth University
Marketing: Healthcare

In recent years, the media has portrayed long-term care in a negative light, with expose' news stories on skilled nursing facilities, personal care homes and hospitals that provide long-term care. There have been few positive news stories to counter the negative ones, and there is concern that the public perception of long-term care is inaccurate. The following study was conducted to evaluate how the West Virginia consumer perceives and defines long-term care and if there is a difference in that perception as compared with healthcare workers' perception and definition of long-term care. The results of the study indicate that the respondents' education level, not occupation, has the most significant influence on respondents' definition and perception of long-term care. Respondents felt that while media articles are informative, they are not accurate, and that long-term care is a needed service they would consider both for themselves and for a loved one. It can be concluded by the results of the study that current marketing strategies employed by nursing homes are working, as respondents largely believe that long-term care is provided in nursing homes and would likely pursue care there if needed.

David P. Paul, III is a member of the faculty at Monmouth University.

Chang, C. (2006). Sourcing, inventory and agency relationship. *International Journal of Global Logistics & Supply Chain Management*, 1(2), 177-192.

Montclair State University
Accounting: Supply Chains

This paper deals with a supply chain involving a manufacturer and a supplier when inventory and capacity levels are specifically negotiated in the contract. The supplier's cost structure includes both moral hazard and adverse selection components whose values are private information. Against a benchmark case of full information, we characterize the optimal contract between the supplier and the manufacturer. Specifically, we look into the capacity and the inventory smoothing factors, the supplier's optimal responses to the manufacturer's contract offer, and both parties' utility functions. A resulting linear incentive scheme happens to be straightforward and practical.

Chiabo Chang is a member of the faculty at Montclair State University.

Cho, T.S., & Hambrick, D.C. (2006). Attention as the mediator between top management team characteristics and strategic change: The case of airline deregulation. *Organization Science*, 17(4), 453-469.

***Rutgers University - Newark and New Brunswick
Management: Top Management Teams***

We integrate the upper-echelons perspective with the attention-based view of the firm by examining the role of attentional orientation of top management teams (TMTs). In the context of airline deregulation, we find that deregulation caused a shift in managerial attention, but that this shift in attention was the greatest for firms that changed the composition and compensation of their TMTs in ways that favored the deregulated regime. We also find that attention partially mediated the relationship between TMT changes and strategy changes. The results of this study shed light on the transformation of industry attention patterns following an environmental shift, and the role of TMT composition and incentive systems in that process.

Theresa S. Cho is a member of the faculty at Rutgers University - Newark and New Brunswick.

Cho, T.S. (2006). The effects of executive turnover on top management team's environmental scanning behavior after an environmental change. *Journal of Business Research*, 59(10-11), 1142-1150.

***Rutgers University - Newark and New Brunswick
Management: Executive Turnover Impact***

This study explores how the scope of managerial environmental scanning changes after an environmental shift. Using the context of deregulation in the airline industry, the author examined both within- and across-sector scanning embodied in the presidents' letters in the annual reports between 1973 and 1986. The results indicate that: 1) top management teams (TMTs) who experienced large turnover in membership tended to have broader scope of environmental scanning, both within and across different sectors; 2) TMT demographic heterogeneity positively moderated such linkage between executive turnover and environmental scanning; and 3) output-orientation in top team members' functional background had a positive main effect on the scope of environmental scanning. The results of this study offer a new insight on the effects of executive turnover and the subsequent changes in TMT composition on environmental scanning.

Theresa S. Cho is a member of the faculty at Rutgers University - Newark and New Brunswick.

Choi, S.C., & Coughlin, A.T. (2006). Private label positioning: Quality versus feature differentiation from the national brand. *Journal of Retailing*, 82(2), 79-93.

***Rutgers University - Newark and New Brunswick
Marketing: Private Label Positioning***

This paper investigates the retailer's problem of positioning her private label against two national brands in terms of both product quality and product features. Using a demand function derived from consumer utility, we show that the private label's best positioning strategy depends on the nature of the national brands' competition and its own quality. When the national brands are differentiated, a high quality private label should position closer to a stronger national brand, and a low quality private label should position closer to a weaker national brand. When the national brands are undifferentiated, the private label should differentiate from both national brands.

S. Chan Choi is a member of the faculty at Rutgers University - Newark and New Brunswick.

Chung, S., & Narasimhan, (2006). Implications of International Financial Reporting Standard (IFRS) No. 6 for the extractive industry companies in the United States. *Oil, Gas & Energy Quarterly*, 55(2), 17-26.

***Rowan University and Montclair State University
Accounting: International***

The paper discusses the implications of the recently issued international accounting standard International Financial Reporting Standard (IFRS) No. 6, Exploration for and Evaluation of Mineral Resources, may have for U.S. companies in the extractive industry. As the FASB converges towards the international standards, companies in this industry will have the choice of the cost or revaluation model for assets created in the exploration and evaluation stage. The use of the revaluation model for assets created in the exploration and evaluation activities in IFRS 6 poses some implementation issues that U.S. companies need to consider from the long-term prospective. U.S. companies may need to consider if there would be a competitive advantage to switching to the revaluation model for some of their assets or if the existing cost model would serve them adequately.

Shifei Chung is a member of the faculty at Rowan University & Ramesh Narasimhan is a member of the faculty at Montclair State University.

Cook, R.G., & Belliveau, P. (2006). *The experiential student team consulting process: A guidebook for students, clients & instructors*. Mason, OH: Thomson Custom Publishing.

***Rider University & Rutgers University - Newark and New Brunswick
Pedagogy: Consulting Process***

This book provides a ground-breaking model for the experiential team consulting process. Our model allows for a conceptual understanding of the consulting process and the interactions between and among students, the team, the client, and the instructor. It also provides a hands-on guide to completing the consulting project, with clear examples from a number of award-winning engagements. Experiential courses are multi-disciplined learning experiences and this book will be most helpful for the integrative demands of such a course.

Ron Cook is a member of the faculty at Rider University. Paul Belliveau is a member of the faculty at Rutgers University - Newark and New Brunswick.

Damanpour, F., & Schneider, M. (2006). Phases of the adoption of innovation in organizations: Effects of environment, organization and top managers. *British Journal of Management*, 17(3), 215-236.

***Rutgers University - Newark and New Brunswick and New Jersey Institute of Technology
Management: Innovation***

Multidimensional empirical examinations of the adoption of innovations in organizations, and the influence of factors within each dimension on the phases of adoption, are scarce. This study examines the effects of environmental, organizational and top managers' characteristics on the initiation, adoption decision and implementation of innovation. Using a sample of approximately 1200 public organizations in the United States, we found that while each dimension accounts for unique variance in the adoption of innovation, organizational characteristics and top managers' attitudes toward innovation have a stronger influence than environmental and top managers' demographic characteristics. We also found no difference in the direction of effects of any antecedent, but did find differences in the significance of effects of several antecedents, on the phases of innovation adoption. We discuss the implications of these findings and suggest ideas for future research.

Fariborz Damanpour is a member of the faculty at Rutgers University - Newark and New Brunswick. Marguerite Schneider is a member of the faculty at New Jersey Institute of Technology.

Darian, J., & Darian, L. (2006). Developing strategies for household water conservation through social marketing: An investigation of consumers' beliefs, motivations, and behavior. *International Journal of Environmental, Cultural, Economic and Social Sustainability*, 2(2), 139-150.

Rider University
Marketing: Water Conservation

This study surveys householders on their beliefs about the water supply situation in their area, their water usage behavior, and factors motivating or inhibiting reduction in water consumption. The findings indicate that most respondents believe there will be water shortage problems in their community in the future, and most report having cut down or limited their water use in response to their concern about water conservation. A majority perceive that they already use little water. Ways most frequently employed to reduce use involved changing habits. Less popular methods could be considered unpleasant, unhygienic, uncomfortable, or inconvenient. By far the most important factor standing in the way of further reduction in use was concern for hygiene. The most important factors making it more likely that the respondent would cut down were a serious water shortage, and financial rewards for low usage. Our findings suggest three broad strategies policy makers could use to encourage consumers to voluntarily further reduce their water use. The first is to make consumers more aware of their usage rates and of the water shortage situation. The second is to increase the psychological, social, and economic benefits of water conservation behaviors. The third is to reduce the monetary and non-monetary costs of reducing water consumption. Differences between the two areas surveyed, i.e., Bozeman, Montana and Central New Jersey, also suggest that strategies should be tailored to the specific environmental, economic and cultural characteristics of the targeted area.

Jean Darian is a member of the faculty at Rider University.

Dickson, P.H., Weaver, K.M., & Hoy, F. (2006). Opportunism in the R&D alliances of SMEs: The roles of the institutional environment and SME size. *Journal of Business Venturing*, 21(4), 487-513.

Rowan University
Management: Research & Development

SME Leaders with R&D alliances face significant challenges in balancing the need for resource acquisition in the innovation process and the potential for opportunistic behavior by alliance partners. This study, utilizing a sample of 456 SMEs from eight countries, examines how the resource capacity of the SME and the institutional environment are related to the perceptions that owners and managers have about the opportunistic behavior of alliance partners. The results suggest that firm size moderates the relationship between the technological munificence and the predominant culture of the domestic market of the SME and concerns about the opportunistic behavior of an SME alliance partner.

K. Mark Weaver is a member of the faculty at Rowan University.

Donovan, J.J., & Hafsteinsson, L.G. (2006). The impact of goal-performance discrepancies, self-efficacy, and goal orientation on upward goal revision. *Journal of Applied Social Psychology*, 36(4), 1046-1069.

Rider University
Management: Performance Goals

The present study examined the role of positive goal-performance discrepancies (GPDs), self-efficacy beliefs, and dispositional goal orientation on goal revision processes following performance feedback in a sample of 129 Icelandic job applicants. The results indicated that goal revision was primarily a function of the positive GPD encountered by individuals. However, this relationship was moderated by self-efficacy, performance goal orientation, and learning goal orientation. Implications of these findings and directions for future research are discussed.

John J. Donovan is a member of the faculty at Rider University.

Emmett, D., Paul, D.P. III, Chandra, A., & Barrett H. (2006). Pharmacy layout: What are consumers' perceptions? *Journal of Hospital Marketing & Public Relations*, 17(1), 67-77.

***Monmouth University
Marketing: Healthcare***

The physical layout of a retail pharmacy can play a significant role in the development of the customers' perceptions which can have a positive (or negative) impact on its sales potential. Compared to most general merchandise stores, pharmacies are more concerned about safety and security issues due to the nature of their products. This paper will discuss these aspects as well as the physical and professional environments of retail pharmacies that influence the perceptions of customers and how these vary whether chain, independent, or hospital pharmacies.

David P. Paul, III is a member of the faculty at Monmouth University.

Fjermestad, J., Passerini, K., Patten, K., Bartolacci, M.R., & Ullman, D. (2006). Moving towards mobile third generation telecommunications standards: The good and bad of the 'anytime/anywhere' solutions. *Communications of the Association for Information Systems*, 17, 71-89.

***New Jersey Institute of Technology
Information Technology: Mobile Communications***

Mobile communication technologies are changing every aspect of the daily life, bringing new opportunities in many areas. Several converging mobile systems can potentially change organizations significantly by shifting the traditional boundaries of work-life and the workplace. Mobile telephony, combining satellite and terrestrial cellular systems, already transformed the way people work by allowing 'anytime/anywhere' telephone calling and text messaging. Broadband mobile telephony opens additional avenues to provide information conveniently as quickly and easily as possible, when needed and where needed. The evolution of wireless technologies (from Wireless Personal Area Networks to ubiquitous Third Generation/Universal Mobile Telecommunication System - UMTS) increased the number of services available to business organizations and mobile workers. Machine-to-machine, vertical applications, and mobile office applications are increasingly being deployed. Service providers and mobile operators are also changing the way they operate as a result of the increasing availability of mobile broadband communication services. IT departments need to change their systems, upgrade, and adapt their infrastructure and policies to support these mobile services. These changes are both positive and negative. With this progression, some fundamental questions related to privacy, security, and a new concept of work place and work space are raised. The implications for developing economies, such as China, and their potential for leapfrogging are future attention areas.

Jerry Fjermestad, Katia Passerini, & David Ullman are members of the faculty at New Jersey Institute of Technology. Karen Patten is a student at New Jersey Institute of Technology.

Fogarty Di Liberto, M.J., & Sue, D.L. (2006). The economics of control: An application. *International Advances in Economic Research*, 12(4), 553.

Bloomfield College
Economics: Individual Choice

This study revisits utility theory and applies standard consumer theory to the choice between two “goods,” money and the freedom to control one's own life. The freedom to control one's own life is an intangible, but very real asset, which we assume enhances an individual's well being. Money is a tangible asset that is related to an individual's initial wealth endowment as well as current income. Individuals strive to maximize his/her total utility based on the available combinations of personal freedom and the consumption of goods and services as determined by one's monetary resources. An increase in either monetary assets or personal freedom will increase the overall utility level. In our research, we develop a theoretical framework as the basis for interpersonal transactions that involve a tradeoff between money and personal control. The model can be used to explore employee/employer transactions, bribery, or personal relationships such as a loveless marriage where one spouse supports the other.

People face situations in which they can enter into an arrangement with another individual that involves a trade between money and control. The use of standard utility theory in an Edgeworth Box framework illustrates a two-person pure-exchange economy where money and personal control are exchanged. The implication is that both parties are better off after trade. In negotiating the terms of trade, each individual needs to decide how much money he or she is willing to either relinquish or accept in exchange for control. Choices depend on a person's financial position as well as one's personal preferences for money and freedom. The analysis explains why poor people are vulnerable to exploitation. An impoverished individual will trade away more personal freedom at a given price than the same person would if he or she were wealthy. It is assumed that both parties have equal initial endowments of personal freedom. When the initial endowments of money are equal, trade will only occur if preferences differ. If preferences are identical, trade can still occur: with unequal initial endowments of money, the individual with less money will trade away freedom for money. The smaller is his/her initial allocation of money, the larger is the amount of personal control that will be 'sold.'

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Gates, D., & Yin, J. (2006). Demand elasticity and the energy market in China. In S. Lin, A. Wang, & J. Yin (Eds.), *Private enterprise and China's economic development* (pp. 147-159). Beijing: Peking University Press.

Seton Hall University
Management: International

The rapid growth of energy demand in contrast to the shortage of energy supply and the worsening pollution problem has become a barrier for sustainable economic growth in China. This paper uses a demand elasticity approach to analyze and project the changes of the four major forms of energy demand. It also explores the strategic alternatives for the Chinese government to cope with the energy and environmental challenges.

Jason Yin is a member of the faculty at Seton Hall University.

Guner, B., Lee, J., & Habte-Giorgis, B. (2006). Strategic orientation and export performance: A three-country study of manufacturing firms. *Journal of Transnational Management*, 12(2), 61-76.

Rowan University
Finance: International

The purpose of this paper is to examine the linkage between strategic variables and the export performance of firms in the US, Germany and Japan. R&D Intensity, Capital Intensity, Average Collection Period, Debt Leverage, and Labor Productivity are used as a measure of strategic variables. R&D Intensity and Labor Productivity are found to have a strong and positive association with export performance in all three countries. Capital Intensity and Average Collection Period also have a significant relationship with export performance in the US and Japan respectively.

Berrin Guner, Jooh Lee, & Berhe Habte-Giorgis are members of the faculty at Rowan University.

Hauser, S., Yaari, U., Tanchuma, Y., & Baker, H. (2006). Initial public offering discount and competition. *Journal of Law and Economics*, XLIX, 331-351.

Rutgers University - Camden
Finance: IPO Pricing

Lacking examples of initial public offering (IPO) mechanisms that are open to the public and priced competitively, previous studies could not determine what size discount, if any, is economically efficient. We compare two pricing regimes on the Tel Aviv Stock Exchange: an investor-driven Dutch auction limited by a binding maximum price replaced by one that is free of that constraint. Our evidence shows that rationing and herding disappear, improving the access of uninformed investors to strong issues and alleviating their exposure to losses attached to weak issues; pricing quality increases by the elimination of the underpricing bias, decreased price dispersion, and increased price sensitivity to IPO-unique factors. Underwriter services do not deteriorate but garner moderately higher fees, apparently to compensate for a higher risk. Consistently, there is no deterioration in IPO efficiency as a screen from weak issues. Our evidence does not support the view that underpricing is competitive or efficient.

Uzi Yaari is a member of the faculty at Rutgers University - Camden.

Haywood, M.E., McMullen, D.A., & Sanchez, M.H. (2006). Which certification is right for me? *New Accountant*, 717, 8-11.

Rider University
Accounting: Certification

Accounting majors and recent accounting graduates have a lot to think about regarding their careers and the opportunities are endless. One of their many choices is which certification to pursue. A recent study found that accountants who hold a certification earn more in both average salary and average compensation than their colleagues who do not hold a certification. This article discusses some of the numerous certifications available: CPA, CMA, CFM, CIA, CISA, CFE, and FCPA.

M. Elizabeth Haywood, Dorothy A. McMullen and Maria H. Sanchez are members of the faculty at Rider University.

Haywood-Sullivan, M.E., & McMullen, D.A. (2006). Looking for revenue in all the wrong places? *Tennessee CPA Journal, August/September*, 20-23.

Rider University
Accounting: Revenue

The public outcry over fraudulent financial reporting has called into question the credibility and integrity of auditors and accountants. At the center of the credibility crisis is the link between sales transaction-related audit objectives and revenue problems. Given the current business environment, reviewing past indiscretions can alert professionals to current and future revenue problems at the companies with which they are involved

M. Elizabeth Haywood-Sullivan & Dorothy A. McMullen are members of the faculty at Rider University.

Henry, T.F., & Holtzman, M. (2006). Critical accounting policy disclosures for financial institutions. *Bank Accounting & Finance, 19*(3), 14-47.

Seton Hall University
Accounting: Financial Institutions

This article offers guidance for preparing critical accounting policy disclosures for financial institutions in the U.S. According to the Securities and Exchange Commission (SEC), such policies are significant to the representation of financial condition and results of a company. The proposed rule of the SEC uses criteria to define a critical accounting policy. Political conditions are vital to the application of the policy.

Theresa Henry & Mark Holtzman are members of the faculty at Seton Hall University.

Hernandez, S.A., & Newman, C. (2006). Minding our business: A model of service-learning in entrepreneurship education. *Journal of Entrepreneurship Education*, 9, 53-76.

Rider University
Pedagogy: Entrepreneurship

Minding Our Business (MOB) is a service-learning program designed to meet community needs by advancing the personal and vocational development of urban youth through entrepreneurship education and mentoring. This paper evaluates the effectiveness of MOB as a service-learning course in terms of the short-term effect on the personal and vocational development of urban youth and mentors and the effect on mentors' learning. Key aspects of the service-learning course include a mentor training conference, the class experience and the field experience. Mentor, student and homeroom teacher surveys provide evidence of positive developmental changes occurring in MOB students. Academic records data indicate that the effect of the MOB program on students is favorable, as compared to the control group, in terms of reducing absences and tardiness to school. In addition, end-of-semester mentor surveys indicate that the experience had a positive effect on mentors' vocational and community service plans. Finally, mentor reflections in end-of-semester journal entries provide evidence of a great learning experience and of a positive impact of MOB on their personal and vocational development.

Sigfredo A. Hernandez & Cynthia Newman are members of the faculty at Rider University.

Hoitash, R., Kogan, A., & Vasarhelyi, M.A. (2006). Peer-based approach for analytical procedures. *Auditing*, 25(2), 53-84.

***Rutgers University - Newark and New Brunswick
Accounting: Auditing***

This study extends the existing research in analytical procedures by allowing for learning from contemporaneous information transfers among peer companies. We introduce an approach for selecting peers for each client and perform tests to examine the contribution of peers' information to the performance of analytical procedures. We find that peer data are imperfect substitutions for contemporaneous firm specific variables when such variables are not in error. However, we observe that contemporaneous peer specific data are especially beneficial when coordinated errors exist in multiple accounts. We demonstrate that when errors are seeded into two contemporaneous accounts, peer models perform better at detecting errors. We also find that fast-changing companies experience inferior prediction and error detection accuracy, and that larger companies experience more accurate prediction, lower Type II errors, and higher Type I errors. Additionally, we observe that significant improvements in the performance of analytical procedures are associated with larger clients indicating that auditors of larger companies can potentially benefit more from the use of peer data.

Alexander Kogan & Miklos Vasarhelyi are members of the faculty at Rutgers University - Newark and New Brunswick.

Hoitash, R., Kogan, A., & Vasarhelyi, M. (2006). Measuring information latency. *International Journal of Digital Accounting Research*, 6(11), 1-24.

***Rutgers University - Newark and New Brunswick
Information Technology: Information Flow Latency***

Many companies have recently digitized a substantial number of their business processes. It is often the case that some companies store their data on a digital medium and that this data can be captured and stored in real-time or in a batch process. Measuring the time it takes a system to traverse and process information is of the utmost importance to internal and external stakeholders of the organization. However, it is often difficult for companies to identify information flow and process bottlenecks. In this paper we develop an approach for evaluating the level of companies' digitization. We formalize and provide an illustrative example for a model that can facilitate the measurement of information flow latency within organizations and discuss the benefits associated with the model. The proposed latency measure is unique in that it facilitates the measurement of information flow and process latency. The measure is a very important in that it can assist management in improving the most critical business processes in their company. Moreover, an assurance service can be developed in order to increase the trust in the digitization level of business partners. Using the proposed latency measurement model, a future assurance service can provide supply chain partners the confidence that their business partners can meet delivery and production schedules accurately and on a timely basis.

Alexander Kogan & Miklos Vasarhelyi are members of the faculty at Rutgers University - Newark and New Brunswick.

Holtzman, M. (2006). *Instructor's resource manual to accompany Fundamentals of Financial Accounting* by Phillips, Libby, & Libby. New York: McGraw-Hill Irwin.

Seton Hall University
Pedagogy: Accounting

This textbook presents an engaging, balanced, and appropriately paced analysis of the fundamentals of financial accounting. Its conversational writing style and selection of focus companies make it a real pleasure to read and learn about accounting, while also learning about the business activities of your students' favorite companies. Balance between preparer and user orientations is achieved throughout the entire book. Three of the first five chapters are focused inside the company on the accounting system, whereas the other two examine financial reporting from the perspective of decision makers outside the company. Thereafter, every chapter integrates these inside/outside perspectives by studying the accounting activities that take place inside the company and evaluating their impact on users outside the company. Topic coverage is paced appropriately for students new to accounting.

Mark Holtzman is a member of the faculty at Seton Hall University.

Holtzman, M., & deMesa Graziano, C. (2006). *Executive report: Survey of income tax disclosures*. Florham Park, NJ: Financial Executives Research Foundation.

Seton Hall University
Accounting: Disclosures

This study describes practices for income tax disclosures that provide information about how tax positions will affect companies' liquidity, solvency and profitability. Focusing on disclosures of income-tax related contingencies, it provides many examples of disclosures that make it easier to evaluate whether a company's income tax assets and liabilities are realizable. The income tax disclosures of 100 companies' were reviewed, all filed with the Securities and Exchange Commission from March to June 2006. The review yielded examples of disclosures that would help financial statement users understand how companies' existing income tax positions will affect their liquidity, solvency and profitability. The authors also provide examples of companies' disclosures for uncertain tax positions, reported prior to the finalization of Interpretation 48. A comprehensive listing of the types of disclosures included in this report is as follows: uncertain tax positions, reconciliation of statutory and effective tax rates, changes in effective tax rate, significant tax items/nature of income tax assets, status of internal revenue service examinations, deferred tax assets and liabilities, net operating losses acquired, and changes in valuation allowance.

Mark Holtzman is a member of the faculty at Seton Hall University.

Hunter, R.J., Jr. (2006). A primer on key international intellectual property (IPR) issues. *European Journal of Economics, Finance and Administrative Sciences*, 5, 103-111.

Seton Hall University
Legal Studies: Intellectual Property

Intellectual property, like other more tangible forms of property, can be bought, sold, traded or exchanged, and can be licensed in return for a royalty fee or payment. Intellectual property rights play an important—perhaps vital—role in attracting foreign direct investment into a nation. Intellectual property is created as a result of an individual’s intellectual talent or ability. Generally, the term includes designs, graphics, novels, CDs, other literary creations, computer software, machine-tool designs, and “secret formulas,” such as that of Coca-Cola or KFC.

Richard J. Hunter, Jr. is a member of the faculty at Seton Hall University.

Hunter, R.J. Jr., & Ryan, L.V. (2006). Transition in the Polish economy. In C. S. Galbraith & C. H. Stiles (Eds.), *Developmental entrepreneurship, Adversity, risk, and isolation* (Vol. 5, pp. 71-87, International research in the business disciplines). Oxford: JAI Press, Elsevier.

Seton Hall University
Finance: International

This article is the culmination of more than 15 years of research on questions concerning the transition in the Polish economy. The authors conclude that the benefits of economic transformation have not been spread evenly over Polish society, and there is a widespread view that materialism, consumerism, and secularism have corrupted traditional Polish society and provided nothing in return. Yet, as indicated by almost all accounts and an objective review of the data, progress has been steady, if not pronounced. In the midst of both political and economic uncertainty, however, few would have envisioned the dramatic progress that has taken place in Poland over the past 15 years.

Richard J. Hunter, Jr. is a member of the faculty at Seton Hall University.

Hunter, R.J. Jr., & Lozada, H.R. (2006). John Paul II and the world's poor: "Extreme poverty is a violation of human rights". In C.S. Kraszewski (Ed.), *His Holiness Pope John Paul II: A commemorative volume of essays* (pp. 43-58). New York: PIASA Books.

Seton Hall University
Management: International

To the very end of his papacy, transformed by time into one of suffering and personal witness, John Paul II remained faithful to his oft-repeated admonition that Jesus Christ had come into the world to "proclaim good news to the poor". Sadly, not all of the Holy Father's efforts were met without criticism nor were all aspects of his message universally approved. The critics almost in unison point to what they identify as a glaring weak spot: AIDS, poverty and the pandemic in Africa. Despite the earnestness of his critics and the fact that some issues remain unresolved, however, John Paul II's appeal for global humanity and the plight of the poor situates him as one of the most important world influencers, and perhaps the most significant moral authority in the world at the end of the second millennium and the beginning of the third. John Paul II championed human rights and better treatment of the poor while condemning war, and many world leaders listened.

Richard J. Hunter, Jr. & Hector R. Lozada are members of the faculty at Seton Hall University.

Hunter, R.J. Jr., & Ryan, L.V. (2006). A retrospective analysis and future perspective: Why was Poland's transition so difficult? *The Polish Review*, *LI*(2), 147-171.

Seton Hall University
Finance: International

This essay discusses the nature and extent of the political and economic changes which occurred in Central and Eastern Europe - most especially Poland - as a result of the demise of the closed economic and political system beginning in 1989, concentrating on the important philosophical underpinnings, assumptions, and lessons of economic transformation.

Richard J. Hunter, Jr. is a member of the faculty at Seton Hall University.

Hunter, R.J. Jr. (2006). Parallels and lessons of *KELO*: Property issues in international business. *Business Law Review*, 39, 35-55.

Seton Hall University
Legal Studies: International Property

In June of 2005, the Supreme Court of the United States issued an important decision further defining the rights of a sovereign to “take” private property for a “public purpose.” Although this decision occurred in the context of the American legal system, the principles enunciated nonetheless hold important international practical and policy implications for international business. This paper outlines and discusses the considerable risks posed by governmental property seizures in international business that may impact negatively on the overall investment and business climate. Specifically, confiscation, expropriation, and nationalization are explored, contrasted, and differentiated.

Richard J. Hunter, Jr. is a member of the faculty at Seton Hall University.

Ibrahim, S.E., Fallah, M.H., & Reilly, R.R. (2006). Do localized clusters influence creativity of inventors? *Creativity and Innovation Management*, 15(4), 410-418.

***Stevens Institute of Technology
Management: Innovation***

Do localized clusters affect the creativity of inventors? This paper presents the results of a study investigating the environment of localized clusters and how it affects the creativity of individual inventors working in those clusters. A sample of inventors in the telecom industry is asked to rate the different influences existing in their local environment and how they affected the way the inventors came up with the ideas behind their inventions. The study provides insight into the ways localization can influence innovation by measuring the effect of the different local sources of knowledge on inventors' creativity. The study finding points to some of the intangible attributes and motivators of creativity that exist by simply being in a vibrant and active geographical area. Corporate executives can promote creativity and innovation in their organizations by paying attention to the effect of localization. Companies operating in clusters, have the opportunity to take advantage of the local sources of knowledge. Those outside clusters need to identify the different ways inventors in non-clusters compensate for the lack of external resources and provide for it.

Sherwat E. Ibrahim, M. Hosein Fallah and Richard R. Reilly are members of the faculty at Stevens Institute of Technology.

Isik, I., & Akcaoglu, E. (2006). An empirical analysis of productivity developments in “traditional banks”: The initial post-liberalization experience. *Central Bank Review*, 6(1), 1-35.

Rowan University
Finance: Banking

By utilizing a non-parametric Malmquist index approach, we investigate the initial changes in the productivity and efficiency of the “traditional” Turkish banks in an era of financial liberalization (1980-1990). We hypothesize that the new liberal environment along with heightened competition from new banks coming from internal and external markets will discipline the traditional banks that are coming from the pre-liberalization period in resource management to economize their production inputs and/or in looking for new ways to expand their financial outputs, resulting in higher productivity and efficiency in these banks. Consistent with the expectations, we found that there is a significant upward trend in the productivity and efficiency of the traditional Turkish banks over the period under study. On the other hand, the results also indicate that the production technology of these banks has not advanced as expected. It appears that productivity growth in traditional Turkish banks mainly stems from the efforts of inefficient banks to catch up with the leading banks (efficiency increase) rather than the expansion of production frontier by the leading banks (technological progress).

Ihsan Isik is a member of the faculty at Rowan University.

Isik, I., & Uysal, D. (2006). The sources of productivity growth in Turkish banks by ownership: The initial responses of public, private and foreign banks to liberalization. *Turkish Studies*, 7(3), 365-403.

Rowan University
Finance: Banking

Banks depending on their ownership type may demonstrate different responses to the changing operational environment. The Turkish financial system has undergone significant legal, structural and operational changes as a result of financial liberalization launched in the early 1980s. This paper investigates the sources of initial productivity changes in public, private and foreign banks as financial repression is phased out of the Turkish financial system. According to the non-parametric Malmquist indexes, the results show that publicly owned banks realized the slowest productivity growth and foreign banks experienced the fastest after liberalization. Most of the productivity growth at public banks has come from changing scale, while private (domestic or foreign) banks have seen more productivity growth from increasing technical efficiency. Apparently, the productivity growth observed in Turkish banks during the liberal period mostly results from banks coming closer to the existing technological frontier (increased efficiency). However, the progress of the technological frontier during the period, representing the most efficient deployment of resources possible, was not as impressive. This implies that the source of productivity growth in Turkish banks is mainly “imitation”—the efforts of the inefficient banks to catch up with the best-practice banks—rather than “innovation”—the outward shifts of the production frontier by leading banks.

Ihsan Isik is a member of the faculty at Rowan University.

Jeffers, A. E., Yang, J.G.S., Kleinfeld, D., & Linder, C. (2006). New requirements for tax incentives in U.S. possessions. *International Tax Journal*, 32(4), 29-37.

Montclair State University
Accounting: International

The changes resulting from the new regulations will present significant challenges to persons involved in international operations. Since the U.S. possessions represent highly desirable jurisdictions from which to operate, these new rules will make it difficult for U.S. source income or income effectively connected to a U.S. trade or business to be legitimately routed through a U.S. possession. Presently, dividends from such a qualified foreign corporation will still qualify for the 15% tax treatment on dividends. Additionally, foreign source operations and businesses effectively connected to a U.S. possession are desirable for individuals who can meet the residency tests and income qualification rules. Thus, they may obtain tax benefits that may represent 90%, 95% or even 100% exemption or rebate of tax. This is certainly an appealing opportunity. However, the downside is that an individual would have to spend the requisite amount of time living in the U.S. possession. It is evident that tax competition will continue to heat up worldwide as each jurisdiction jockeys for its share of global business. Nevertheless, it is anticipated that certain individual corporate operations will locate in a U.S. possession and qualify for tax incentive benefits. Since tax is a cost of doing business, then to the extent that cash is not spent on taxes, it can be used for other purposes, such as business expansion and a host of other purposes.

Agatha E. Jeffers & James G.S. Yang are members of the faculty at Montclair State University.

Jeffers, A.E., & Yang, J.G.S. (2006). The impact of the U.S.A. Patriot Act on foreign banking operations and anti-money laundering measures. *International Journal of Business Research*, VI(3), 177-189.

Montclair State University
Accounting: International

Unquestionably, the USA Patriot Act has presented and will continue to present a great number of challenges for foreign banking operations and for the entire financial services industry. The Act is very broad in nature and creates extensive new information-gathering obligations for U.S. financial institutions. This in turn has significant impact on foreign banking and other financial institutions, businesses and persons as well as the jurisdictions in which they operate. This Act also gives new and unparalleled investigative and law enforcement authority to a U.S. government officials, not only with respect to terrorist activities and money laundering but also to a wide range of other crimes and other activities.

Complying with the requirements of the provisions of the USA Patriot Act has the potential to have serious and deleterious consequences on foreign banking operations. Compliance with the requirements of U.S. Federal Agency potentially violates the jurisdiction's confidentiality rules. On the other hand, non-compliance with the requests for information and other action will label the bank and the corresponding jurisdiction as rogue and non-cooperative. This could result in advisories and other negative action by the U.S. agencies against the foreign jurisdiction. It is therefore apparent that the USA Patriot Act has placed foreign banking institutions and the corresponding jurisdictions in a no-win situation.

Additionally, it may be noted that Congress is developing follow-up legislation called the Domestic Security Enforcement Act (nicknamed "Patriot 11") which will significantly expand the broad powers provided by the provisions contained in the current Patriot Act. It is apparent that as a result of the USA Patriot Act, contact points with the U.S. are now subject to greater scrutiny and transparency. This factor will significantly affect the way that persons in foreign financial services industries conduct financial affairs with businesses in the United States. In the face of these and other challenges, it is important that the foreign banking industry demonstrate their resolution and reaffirm their commitment to maintaining reputable operations as they seek to ensure survival of their banking sectors.

Agatha E. Jeffers & James G.S. Yang are members of the faculty at Montclair State University .

Kashyap, R., Mir, R., & Iyer, E.S. (2006). Toward a responsive pedagogy: Linking social responsibility to firm performance issues in the classroom. *Academy of Management Learning and Education*, 5(3), 366-376.

William Paterson University
Pedagogy: Social Responsibility & Firm Performance

The current paradigm of business pedagogy has come under additional scrutiny for its inability to link socially responsible behavior by firms to their performance in ways that students find meaningful. We suggest a pedagogical approach that examines aspirational as well as consequentialist antecedents of socially responsible behavior by firms. We also advance a framework where the “dependent variable” of firm behavior, that is, competitive advantage, can be rendered more inclusive of nonmarket and idealistic elements. Our framework suggests that social responsibility can then be rendered endogenous to firm performance. We argue that an emphasis on such an approach can offer business schools a way to make social responsibility more meaningful to students.

Rajiv Kashyap & Raqa Mir are members of the faculty at William Paterson University.

Khatri, N., Baveja, A., Boren, S.A., & Mammo, A. (2006). Medical errors and quality of care: From control to commitment. *California Management Review*, 48(3), 115-141.

***Rutgers University - Camden
Management: Healthcare***

Medical errors and quality of healthcare is an area of growing concern in the US, and more so in the state of New Jersey given the growing demand pressure on existing medical services. This research is a cooperative effort among academics from Rutgers University and the University of Missouri, and a practitioner from the New Jersey Department of Health and Senior Services. Using a comprehensive framework this article looks at the fundamental causes for medical errors. It then identifies levers that would allow a healthcare organization to improve the quality of care in a fundamental fashion. Ongoing efforts to reduce medical errors and enhance quality of patient care focus primarily on technological innovations. However, important management issues that underlie about two-thirds of adverse events have commanded insufficient attention. In this article, we examine two alternative management philosophies - control-based and commitment-based - premised on opposite sets of assumptions about human motivation, and develop a model linking the overall management philosophy with medical errors and quality of care. We argue that the current control-based culture and management systems in health care organizations are inherently inadequate in delivering high quality of patient care and safety. Consequently, there is a need to transform them for bringing further improvements in clinical outcomes. We suggest ways to implement a new approach - the commitment-based management - that fosters collaboration, communication, coordination, and teamwork, the essential mechanisms for reducing medical errors and rendering high quality of health care.

Alok Baveja is a member of the faculty at Rutgers University – Camden. Abate Mammo is a program manager at the New Jersey Department of Health and Senior Services.

Klein, G.D., & Newman, C.M. (2006). Call from peerless bank: A case consideration of telemarketing and ethics. *Journal of the International Academy for Case Studies*, 12(3), 103-120.

Rider University
Pedagogy: Marketing

The primary subject matter of this case concerns marketing ethics and strategy. Secondary issues examined include the evaluation and selection of direct marketing tactics. The key words for the case indicate the major areas for student learning: marketing ethics, marketing strategy, direct marketing, telemarketing, consumer privacy, banking and credit cards. The case is most appropriate for the junior level or above, including the graduate level. The case is designed to be taught in two class hours and is expected to require three hours of outside preparation by students. Appropriate courses for this case study include marketing principles, direct marketing, marketing strategy or a course focused exclusively on marketing ethics. In a marketing ethics course the case could be used to test the ability of students to identify or ascertain ethical and unethical behavior using various principles, models and tools. In addition, the case allows for a critical evaluation of telemarketing as a direct marketing strategy, particularly given the popularity of do-not-call lists at both the state and national levels. Call from Peerless Bank is an integrative case as it incorporates content from several business disciplines or functions - strategy, marketing, ethics and the social and legal environment of business.

Gerald D. Klein & Cynthia M. Newman are members of the faculty at Rider University.

Klein, G.D., & Newman, C.M. (2006). Call from peerless bank: A case consideration of telemarketing and ethics. *Journal of the International Academy for Case Studies*, 12(4), 99-114.

Rider University
Pedagogy: Marketing

This publication contains the Instructor's Notes for the case entitled "Call from peerless bank: A case consideration of telemarketing and ethics" by the same authors that is contained in the previous issue of the referenced journal.

Gerald D. Klein & Cynthia M. Newman are members of the faculty at Rider University.

Kodaganallur, V., & Shim, S. (2006). Analysis patterns: A taxonomy and its implications. *Contemporary Practices In Systems Development, Summer*, 52-61.

Seton Hall University
Information Technology: Analysis Patterns

With the accumulation of problem-solving experience, practitioners document recurring problems and standard solutions in what are commonly referred to as patterns. This study develops a six-cell taxonomy of analysis patterns used for specifying system requirements, based on the dimensions of granularity and abstraction. A categorization of analysis patterns currently used in practice yields some managerial guidelines about lifetime pattern benefits, analyst training, and the allocation of resources for pattern harvesting.

Viswanathan Kodaganallur and Sung Shim are members of the faculty at Seton Hall University.

Kodaganallur, V., Weitz, R.R., & Rosenthal, D. (2006). An assessment of constraint-based tutors: A response to Mitrovic and Ohlsson's critique of 'A comparison of model-tracing and constraint-based intelligent tutoring paradigms'. *International Journal of Artificial Intelligence in Education*, 16(3), 291-321.

Seton Hall University
Information Technology: Intelligent Tutors

Model tracing and constraint-based modeling are two prominent paradigms on which intelligent tutoring systems (ITSs) have been based. We Kodaganallur, Weitz and Rosenthal (2005), have written a paper comparing the two paradigms, and offering guidance based on this comparison to prospective authors of ITSs. In a detailed critique of our paper, Mitrovic and Ohlsson (2006) have taken issue with many of our observations and conclusions. In this work we refute their critique and provide a more general, critical assessment of constraint-based modeling.

Viswanathan Kodaganallur, Rob Weitz, & David Rosenthal are members of the faculty at Seton Hall University.

Kudyba, S. (2006). Enhancing organisational information flow and knowledge creation in re-engineering supply chain systems: An analysis of the U.S. automotive parts and supplies model. *International Journal of Innovation Management*, 10(2), 163-173.

***New Jersey Institute of Technology
Management: Supply Chains***

The ongoing initiative of business process re-engineering in organisations has largely been attributed to innovations in information technologies that have enabled firms to increase productivity in their operations. This paper addresses essential concepts in supply chain networks and describes the systems approach the U.S. automotive industry has implemented to augment their supply chain management initiatives. The focus of re-engineering the supply chain is enhanced data capture and analysis of activities in various segments of the chain which augments organisational information flow and knowledge generation resulting in communication of proactive decision making throughout the supply network to maintain operational efficiency.

Stephan Kudyba is a member of the faculty at New Jersey Institute of Technology.

Kudyba, S., Hamar, G.B., & Gandy, W.M. (2006). Utilising neural network applications to enhance efficiency in the healthcare industry: Predicting populations of future chronic illness. *International Journal of Business Intelligence and Data Mining*, 1(4), 371-383.

***New Jersey Institute of Technology
Decision Sciences: Healthcare***

Advanced analytic and forecasting methodologies can enable organisations to more fully leverage the data resources available to them. In the healthcare industry, service providers can use data mining methods to enhance the decision-making process in optimising resource allocation by identifying the sources of future high-cost treatment in a given health plan population. This paper includes a case study by Healthways Inc. that illustrates how predictive modelling techniques (e.g., neural networks) can help healthcare providers identify the sources of future high resource demand, enabling them to more effectively apply preemptive treatment to mitigate future high-cost treatment of fully developed cases of chronic illness.

Stephan Kudyba is a member of the faculty at New Jersey Institute of Technology.

Kumar, A., & Shim, S.J. (2006). Simulating staffing needs for surgical instrument distribution in hospitals. *Journal of Medical Systems*, 30, 363-369.

Seton Hall University
Information Technology: Medical Systems

Timely and accurate delivery of surgical instruments to operating rooms is critical for success in surgical operations in hospitals. The National Hospital of Singapore was facing several problems in the process of surgical instrument distribution on ad hoc orders from operating rooms. To solve the problems, the Hospital management considered adopting a new process of surgical instrument distribution on ad hoc orders that involves staffing new healthcare assistants for delivery of surgical instruments to operating rooms. Using computer simulation, this study assessed the efficiency of the new process and recommended the optimal number of healthcare assistants needed for delivery of surgical instruments on ad hoc orders, at which healthcare assistants as well as surgical instruments could be most efficiently utilized. The results show that computer simulation is an effective tool supporting decisions on staffing needs for surgical instrument distribution in hospitals.

Sung Shim is a member of the faculty at Seton Hall University.

Lakner, P., & Nygren, L.M. (2006). Portfolio optimization with downside constraints. *Mathematical Finance*, 16(2), 283-299.

Rider University
Decision Sciences: Investment Allocation

For most U.S. households, education and retirement are two investment goals ranked highest in priorities. Both types of investments are subject to so-called “downside risk constraint,” i.e., both demand investments to meet certain target wealth levels at the end of given time periods. Consumption, on the other hand, is another portion of personal finance that requires protection from downside risk. Certain compositions of consumption such as food, clothing, housing, and heating have relative less budgeting flexibilities. Some consumption habits, such as taking family vacations, are more flexible to adjust. Yet downgrading one’s established life style requires discipline. Our study investigates the optimal investment-consumption allocation strategies for an investor whose terminal wealth and consumption rate are both subject to downside risk constraints. In a typical multi-dimensional Black-Scholes type financial market, an economic agent decides on an optimal investment-consumption strategy so as to maximize his/her expected utility over a finite time horizon $[0, T]$. To incorporate the downside risk protection into the agent’s decision process, we impose the constraints that the agent’s wealth level at the terminal time T is greater than or equal to a constant level K , and his/her consumption rate at any time t over $[0, T]$ has to be greater than or equal to a constant level R . Our model delivers explicit formulas of the agent’s optimal portfolios for a wide range of utility functions. The results obtained in our study should find particular application value in pension funds management and college savings account management.

Lan Ma Nygren is a member of the faculty at Rider University.

Latourette, A.W. (2006). Copyright implications for online distance education. *Journal of College and University Law*, 3(3), 613-654.

***The Richard Stockton College of New Jersey
Legal Studies: Distance Education Copyright Issues***

With the advent of technology afforded by the Internet, colleges, universities and business organizations increasingly perceive distance education as a viable mechanism for the delivery of education. Distance education has been defined by the U.S. Copyright Office as that “form of education in which students are separated from their instructors by time and/or space,” restricting its definition of distance education to “mediated instruction” in which the teacher “actively determines the pace and content, as opposed to unstructured learning from resource materials.” Many in higher education agree that online instruction can serve as an innovative complement to traditional offerings. As a consequence, many colleges and universities are encouraging the development by their faculty of online education courses. What faculty may not consider are the copyright issues inherent in the online delivery of courses. Commentators observe that a number of myths and misconceptions have arisen with respect to the online delivery of courses. One of the most dangerous is the myth that copyright issues are not a concern in distance education. Even when evincing sensitivity to the copyright implications, faculty may lack the requisite tools to properly address the issues. In seeking to utilize the multitude of resources available in the construction of an online distance education course, including music and video segments, published documentaries and films, and photographic and other relevant websites, faculty must be sensitive to, and comport with, the mandates of copyright law. This article examines, among others, the relevant federal statutes including the Copyright Act of 1976 and the boundaries of both its protections and its fair use exemption; the Technology Education and Copyright Harmonization Act of 2002 and the added responsibilities this recent law imposes on both colleges and faculty desirous of utilizing its fair use exception to statutory copyright requirements for distance education purposes; copyright ownership issues regarding distance education courses; and public domain concerns as related to both traditional and online distance education courses. Further, this research suggests what steps institutions of higher education should consider with respect to adopting a comprehensive copyright policy that will reflect its recognition of the ethical and legal implications of copyright law and its intent that all members of the higher education community should accord it the highest priority and comport with its mandates.

Audrey Wolfson Latourette is a member of the faculty at The Richard Stockton College of New Jersey.

Levin, D.Z., Whitener, E.M., & Cross, R. (2006). Perceived trustworthiness of knowledge sources: The moderating impact of relationship length. *Journal of Applied Psychology*, 91(5), 1163-1171.

***Rutgers University - Newark and New Brunswick
Management: Relationships***

There are all sorts of benefits to being trusted at work—obtaining more resources, learning more, being more satisfied—but on what basis do people decide if you are trustworthy in the first place? A new study of supervisors and subordinates at three companies found that how long someone has known you affects which factors that person uses in deciding whether or not to trust you. E.g., someone at work is more likely to trust you if you are both the same gender—but this is only true in new relationships, when you don't know each other well. Trustworthy behaviors (such as being seen as a good listener) are used to gauge how trustworthy you are only in intermediate relationships—say, after a few months—but not in brand-new relationships and, surprisingly, not in older relationships either. Instead, what matters in older, long-term relationships is having a shared perspective, such as the other person feeling that you both think alike and have the same goals. The authors point out that, as people learn about each other, they base their trust on different kinds of information: initially, how you look; then, how you act; and finally, how you think.

Daniel Z. Levin is a member of the faculty at Rutgers University - Newark and New Brunswick.

Lin, S., Wang, Z. & Yin, J., (Eds.). (2006). *Private enterprise and China's economic development*. Beijing: Peking University Press.

***Seton Hall University
Management: International***

This monograph is based on the papers presented at the International Symposium on Private Enterprises and China's Economic Development, Beijing, China, June 2005. There are five parts in the book: market-oriented economy and economic development; private enterprises and economic growth; private sector, employment and income; legal environment of private enterprises; and financial reform.

Jason Yin is a member of the faculty at Seton Hall University.

Lorenzet, S.J., Cook, R.G., & Ozeki, C. (2006). Improving performance in very small firms through effective assessment and feedback. *Education & Training, 48*(8/9), 568-583.

Rider University
Management: Human Resources

The purpose of this paper is to improve assessment and feedback processes in the training practices of very small firms, thereby improving the firms' human capital. The paper reviews research and practice on effective assessment and feedback. Based on this paper, human resources are increasingly seen as a potential source of sustained competitive advantage, and well-trained workers can boost the performance of even very small firms. Hence, a method is provided which very small firms can use to create and implement a structured assessment tool that builds on observation of critical incidents to illustrate the differences between poor, average, and good performance. The paper shows that readers can use the provided tools to assess and improve employee performance, thereby enhancing their firm's competitive position. This paper can be used by very small firms to evaluate employee performance and provide employees with both positive and constructive feedback. Additionally, suggestions are provided that allow these firms to use this feedback to effectively set employee performance goals and action plans.

Steven Lorenzet & Ron Cook are members of the faculty at Rider University.

Luftman, J., Kempaiah, R., & Nash, E. (2006). Key issues for IT executives 2005. *MIS Quarterly Executive*, 5(2), 81-99.

***Stevens Institute of Technology
Management: Information Technology***

In the summer of 2005, the Society for Information Management (SIM) once again commissioned a formal survey to uncover the opinions of its members on four important topics: key management concerns, application and technology developments, organizational considerations (CIO reporting, headcount, retention, and budget), and enablers and inhibitors of IT and business alignment. We received 105 responses, which were analyzed in different categories: industry, revenue, and over time. The top five management concerns were: IT and business alignment; attracting, developing, and retaining IT professionals; security and privacy (tied with above); IT strategic planning; and business process reengineering. The top six application and technology developments were: (1) security technologies, (2) system integration (new to the survey in 2005), (3) business intelligence, (4) mobile and wireless applications, (5) data synchronization, and (5) enterprise resource planning. As an organization, IT is seeing its budget rise, with headcount accounting for over 40% of its spending. Some 70% of IT organizations are centralized, 42% of the CIOs report to the CEO, and 50% of the CIOs have been in their current position for at least four years. The top five enablers of alignment were: (1) IT understands the firm's business environment, (2) senior executives support IT, (3) IT and the business have a close partnership, (4) IT demonstrates strong leadership, and (5) IT's plans link to business plans. Conversely, the top five inhibitors of alignment were: (1) ineffective business communication with IT, (2) poor clarity and predictability of corporate goals/directions, (3) inadequate influence of headquarters' leadership, (4) lack of business commitments of budgets to IT investments, and (5) insufficient business commitments of staff to support IT investments. This article discusses these findings and their managerial implications.

Jerry Luftman & Elby Nash are members of the faculty at Stevens Institute of Technology. Rajkumar Kempaiah is a Ph. D. student at Stevens Institute of Technology.

Maeda, T., Amar, A.D., & Gibson, A. (2006). Impact of wireless telecommunications standards and regulation on the evolution of wireless technologies and services over Internet protocol. *Telecommunications Policy*, 30(10-11), 587-604.

Seton Hall University
Information Technology: Telecommunications

Beginning with the historical role and importance of multi-physical standards in wireless telecommunications for the future in the US, Japan and Europe, this paper provides a cohesive vision of how wireless communication, voice over Internet protocol (VoIP) is likely to develop. Also covered in this paper are its benefits, the technical and regulatory support required to realize this vision and an assessment of its potential impact on the structure of the telecommunications industry. Although the competitive structure of the Internet is relatively open, several factors, such as frequency allocation policy and radio interface standards, could block the efficient evolution of wireless services to an IP platform. The paper proposes two major technical requirements to enable effective competition in wireless VoIP and achieve greater technical productivity.

Amar Amar & Allen Gibson are members of the faculty at Seton Hall University.

McFarland, D., & Hamilton, D. (2006). Adding contextual specificity to the technology acceptance model. *Computers in Human Behavior*, 22(3), 427-447.

Rowan University
Management: Information Technology

Organizations invest significantly in information technology (IT) with hopes of maintaining or improving competitiveness, but what if people don't actually use the technology, or don't use it to its full potential? The Technology Acceptance Model has been used extensively to answer this question. This paper examines the influence of contextual specificity on technology acceptance by extending the Technology Acceptance Model. The results of this study indicate that IT usage is strongly influenced by computer anxiety, prior experience, other's use, organizational support, task structure, system quality and perceived usefulness. Managers can use the findings herein to increase the likelihood that investments in IT will be used to their full potential.

Daniel McFarland & Diane Hamilton are members of the faculty at Rowan University.

McFarland, D., & Hamilton, D. (2006). Factors affecting student performance and satisfaction: Online versus traditional course delivery. *The Journal of Computer Information Systems*, 46(2), 25-32.

Rowan University
Pedagogy: Online Course Delivery

Interest in online course delivery has increased in recent years, and a body of research has emerged regarding this trend. This study explores three ideas: (1) to see if careful control between online and traditional sections can alleviate the generally lower satisfaction of online students, (2) to preliminarily propose a set of factors that could lead to increased performance and satisfaction for online students, and (3) to confirm previous work, which indicates that student performance online is no different than performance in a traditional classroom. The study involved senior-level undergraduate MIS students who were enrolled in an E-Business course; results suggest several possible ways to increase student performance and satisfaction in online courses.

Daniel McFarland & Diane Hamilton are members of the faculty at Rowan University.

McGee, R.W., & Yoon, Y. (2006). Should labor standards be a part of trade talks? In R. V. Weeks (Ed.), *Trends in international trade issues* (pp. 119-128). Hauppauge, NY: Nova Science Publishers.

Seton Hall University
Finance: Labor & Trade Agreements

Meetings to discuss the rules of the World Trade Organization (WTO), the North American Free Trade Agreement (NAFTA) and other trade organizations involve a plethora of issues and controversies. One of the most prevalent controversies, and one that involves the most emotion, is the issue of whether labor standards should be incorporated into trade agreements. Those who advocate incorporating labor standards into trade agreements do so for a variety of reasons. Those with noble hearts want labor accords to be an integral part of all labor agreements because of compassion for the workers in lesser developed countries, who they think are being oppressed, or at least threatened with worsened working conditions as a result of globalization. Labor unions in the developed countries press for labor standards for a more sinister reason. They want to increase labor costs in lesser developed countries because they feel threatened by low cost labor from these regions. Although they may pay lip service to improving labor standards in these countries, their real aim is protectionism. Some individuals and groups that support the concept of labor standards insist that they should be incorporated into all future trade agreements. This approach has been criticized, even by those who generally agree that labor standards are a legitimate topic of discussion, because of the belief that incorporating them into labor agreements would result in substantial delays and would postpone the finalization of labor agreements. One solution that has been proposed would be to have side agreements for labor standards. This proposed solution would alleviate the problem of delaying the finalization of labor agreements while supporting the concept of enhancing labor standards in general. Another view is that labor standards should not be part of any trade agreement, since such agreements tend to be protectionist, violate the rights of both management and labor and chip away at national sovereignty.

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This paper examines all sides of this controversy and applies economic analysis to determine whether trade agreements should be an integral part of labor agreements, whether they should be side agreements or whether they should not even be discussed during the course of trade talks. It concludes that advocating the inclusion of labor standards into trade agreements stands on shaky utilitarian ground. There can be many losers, especially if labor standards are used as a tool of protectionism. Even if the intent is pure rather than protectionist, there still can be more losers than winners, thus causing labor standard regulations to fail the utilitarian test. Even if failing the utilitarian test is not evident, there is still the rights test to consider. Does the imposition of labor standards violate anyone's rights? If so, then the policy is automatically a bad one, regardless of whether the standard in question can seemingly pass the utilitarian test. The solution, then, is not to include labor standards in trade agreements, since that is the only solution that is sure not to violate rights. Markets have been effective at raising labor standards and working conditions. True, the market has not always raised labor standards as fast as some people would like. But the alternative -- intervention in the labor market -- is likely to make matters worse rather than better. Just ask the Pakistani children who can no longer make soccer balls, if you can find them. Many of them have likely perished.

Yeomin Yoon is a member of the faculty at Seton Hall University.

Mehta, R., Polska, P., Mazur, J., Xiucheng, F., & Dubinsky, A. (2006). Strategic alliances in international distribution channels. *Journal of Business Research*, 59(10-11), 1094-1104.

***New Jersey Institute of Technology
Marketing: International***

Given the differing dynamics of managing a distribution channel system, can the extant research on international strategic alliances, which largely focuses on the manufacturer-supplier interface, be extended to the manufacturer-distribution channels context? Owing to the paucity of research on strategic alliances in international distribution channels, this investigation seeks to verify empirically the effects of learning orientation, relationship longevity, and relationship closeness as determinants of cooperation, which, in turn, is an antecedent of performance, and relationship satisfaction. The research hypotheses were tested empirically on data drawn from a sample of manufacturing firms located in the United States, Finland, the People's Republic of China, and Poland. Although some similarities for fostering cooperation in international distribution alliances were detected on a cross-national basis, disparate emphases on alliance management practices were observed as well.

Rajiv Mehta is a member of the faculty at New Jersey Institute of Technology.

Mehta, R., Larsen, T., Rosenbloom, B., & Ganitsky, J. (2006). The impact of cultural differences in U.S. business-to-business export marketing channel strategic alliances. *Industrial Marketing Management*, 35(2), 156-165.

***New Jersey Institute of Technology
Marketing: International***

Given slower growth and fierce competition in the domestic market, combined with increasing opportunities in many overseas markets, more and more U.S. companies are going international. While many doing so may initially use a direct exporting approach that relies on foreign channel members to distribute the product in the host country, over time, strategic alliances among distribution partners may form based on trust, commitment, and cooperation. For these alliances to succeed, the partners perceptions of these variables need to be congruent so that expectations on each side of the dyad are reasonably similar. However, what happens when the cultural backgrounds of each channel partner are substantially different? This study empirically examines whether cultural differences do affect trust, commitment, and cooperation in international marketing channel alliances between U.S. exporters and their foreign distribution partners. Based on the survey responses from 149 US exporters with marketing alliances abroad, cultural differences do affect trust, commitment, and cooperation. The greater the cultural differences between channel partners the lower the levels of trust, commitment and cooperation. Managerial implications are discussed, and study limitations are identified.

Rajiv Mehta is a member of the faculty at New Jersey Institute of Technology.

Meric, G., Ratner, M., Lentz, C., & Meric, I. (2006). Global portfolio diversification implications of the co-movements of Latin American stock markets with the world's other stock markets. *Journal of Emerging Markets*, 32-39.

***Rider University & Rowan University
Finance: International***

The co-movements of seven Latin American stock markets with the world's other stock markets are studied by using rolling correlation analysis and principal components analysis with weekly index returns data for the June 1995 - May 2005 period. Our findings indicate that Latin American emerging stock markets are excellent investment opportunities for global portfolio diversification to investors in the world's developed stock markets. We find that the Colombian, Venezuelan, Peruvian, and Argentine stock markets are the best Latin American portfolio diversification prospects for U.S. investors.

Mitchell Ratner, Christine Lentz & Ilhan Meric are members of the faculty at Rider University. Gulser Meric is a member of the faculty at Rowan University.

Meric, I., Ratner, M., & Meric, G. (2006). Linkages between DJIA, S&P 500, and NASDAQ Composite daily index returns in bull and bear markets. *Pennsylvania Journal of Business and Economics*, 12(1), 67-77.

***Rider University & Rowan University
Finance: Stock Index Linkages***

This paper studies the co-movements of the DJIA, S&P 500, and NASDAQ Composite daily index returns during the recent bull and bear markets. The findings indicate that the NASDAQ Composite Index has the most volatile daily returns and the DJIA has the least volatile daily returns in both bull and bear markets. The correlation between the returns of the three indexes has considerable volatility over time. The Granger-causality test results indicate that the past daily returns of each index can predict its own future daily returns in both bull and bear markets, i.e., none of the three daily index returns follow a random walk. The past daily returns of the NASDAQ Composite index can predict the future daily returns of the other two indexes (i.e., the NASDAQ Composite Index leads the DJIA and S&P 500 indexes) in a bull market. The past daily returns of the DJIA and S&P 500 indexes can predict the future daily returns of the NASDAQ Composite Index (i.e., the DJIA and S&P 500 indexes lead the NASDAQ Composite Index) in a bear market.

Ilhan Meric & Mitchell Ratner are members of the faculty at Rider University. Gulser Meric is a member of the faculty at Rowan University.

Michels, K.H. (2006). *New Jersey attorney ethics: The law of New Jersey lawyering*. Newark, NJ: Gann Law Books.

***The College of New Jersey
Legal Studies: Attorney Ethics***

The first definitive treatise in an ever-expanding area, this book collects, organizes and analyzes the New Jersey Rules of Professional Conduct, court rules, decisions of the New Jersey Supreme Court, the Superior Court, and District of New Jersey, opinions of the Advisory Committee on Professional Ethics, the Advertising and Unauthorized Practice Committees, and statutory authority governing attorney conduct in New Jersey. The treatise has been cited in opinions of the New Jersey Supreme Court, the Appellate Division, the Advisory Committee on Professional Ethics and the Disciplinary Review Board. New Jersey attorneys are governed by some of the strictest and most complex ethical principles in the nation. The New Jersey Rules of Professional Conduct varied significantly from those proposed by the ABA when they were first adopted by the New Jersey Supreme Court in 1984. In 2004, the Court substantially revised those rules even further. This volume provides a comprehensive, systematic analysis of the maze of New Jersey authorities that regulate an attorney's conduct, including the literally thousands of opinions interpreting and applying the current and predecessor rules.

Kevin Michels is a member of the faculty at The College of New Jersey.

Miller, G.J. (2006). Trends and challenges in governmental accounting education. *Journal of Government Financial Management*, 55(2), 20-24.

***The College of New Jersey
Pedagogy: Accounting***

A survey was conducted in order to discern the changes that have taken place in governmental accounting education during this decade and to identify challenges facing governmental accounting. Questionnaires were emailed to members of the Governmental/Not-for-Profit Section of the American Accounting Association (AAA) in order to obtain information. Results of the survey showed both positive and negative developments. One positive development is an increase in the percentage of institutions offering a governmental accounting course at the undergraduate level and a decrease in the percentage of institutions not offering a governmental accounting course. A negative trend is a decrease in the percentage of faculty with ten years or less of experience teaching governmental accounting. GASB Statement No. 34 has been the most important topic in governmental accounting courses during the past five years, while performance measures are expected to be the focus during the next five years. Challenges facing governmental accounting include finding ways to increase student interest and ways to increase faculty interest in research.

Gerald J. Miller is a member of the faculty at The College of New Jersey.

Miller, C.C., ogilvie, dt, & Glick, W.H. (2006). Assessing the external environment: An enrichment of the archival tradition. In D.J. Ketchen, & D.D. Bergh (Eds.), *Research methodology in strategy and management* (Vol. 3, pp. 97-122).

***Rutgers University - Newark and New Brunswick
Management: External Environment***

Our research clarifies existing definitions of the environment and proposes new definitions where warranted. The implications of this research for managers are several fold. First, managers will have a better understanding of how environmental dimensions influence managerial perceptions and reactions and what role these dimensions can play in firm performance. Second, this understanding can point to more effective mechanisms and strategies for coping with the effects of these environmental dimensions.

dt ogilvie is a member of the faculty at Rutgers University - Newark and New Brunswick.

Mosca, J., Paul, D., & Skiba, M. (2006). Technology increases students' attention. *Journal of College Teaching & Learning*, 3(8), 7-13.

***Monmouth University
Pedagogy: Technology Impact***

This paper examines how contemporary students engage themselves in the transfer of knowledge and the critical thinking process within the college classroom that is facilitated by a teacher who utilizes and incorporates technology in lesson planning. Over 500 undergraduate and graduate university students from two universities completed a written survey. Among other findings, data analysis revealed that (1) technology helped them to focus and to engage in discussions; and (2) the use of technology assisted students with note-taking and conceptual exercises.

Joseph Mosca, David Paul, & Michaeline Skiba are members of the faculty at Monmouth University.

Murtuza, A. (2006). An update on Islamic banking. *OIKONOMIA*, 5(2), 4-17.

Seton Hall University
Finance: Banking

The paper takes up the story regarding Islamic banking as it was left after the two articles by Alford and Renaud in the Feb 2003 issue of OIKONOMIA. Since then, important developments include the move of some of the major banks into this sector, the big increase in funds available and the growing to maturity of what can genuinely be called an Islamic Financial Services Industry, with its own regulator in the Islamic Financial Services Board based in Kuala Lumpur. Although there is the concern that attaching the description "shari'a compliant" to a product may be little more than a marketing ploy, on the positive side, the new forms of products being offered to Muslims in both Muslim countries and in the West is that they help people who are often poor to gain access to financial services that they would otherwise refuse on religious grounds. The paper details a number of financial instruments that are growing in importance, such as Islamic bonds, sukuks, and gives full descriptions of several aspects of Islamic thinking on economic practices. If there were better understanding and greater mutual respect between Western countries and Islam, it would be easier to evaluate the importance and validity of Islamic banking in an objective way.

Athar Murtuza is a member of the faculty at Seton Hall University.

Nadarajah, S., & Ahsanullah, M. (2006). Elliptically symmetric Pearson type II: Distribution of the product and ratio. *Journal of Applied Statistical Science*, 15(1), 1-9.

Rider University
Decision Sciences: Applied Statistics

The distributions of products and ratios of random variables are of interest in many areas of the sciences. This has increased the need to have available the widest possible range of statistical results on products and ratios of random variables. In this paper, exact distributions of the product XY and the ratio X/Y are derived when (X,Y) has the Pearson type II distribution.

Mobammad Absanullah is a member of the faculty at Rider University.

Nass, L., Paul, D.P. III, Alexis, G.Y., & Crocker, M.C. (2006). Coming to America: Guidelines and suggestions for a European medical device company wishing to enter the US market. *Journal of Medical Marketing*, 6(3), 172-187.

***Monmouth University & New Jersey City University
Marketing: Healthcare***

This paper discusses some considerations for European medical device companies wishing to make their first step into the US marketplace. Advantages and disadvantages of various corporate structures are presented, and the American legal environment and its implications are discussed in some detail. Operational and marketing considerations are considered in some depth, and financial and tax consequences briefly. Preferred options are suggested for the smaller company to whom this discussion is directed.

Leonard Nass is a member of the faculty at New Jersey City University. David P. Paul III & Gwendolyn Y. Alexis are members of the faculty at Monmouth University.

Ndubizu, G.A., & Sanchez, M.H. (2006). The valuation properties of earnings and book value prepared under US GAAP in Chile and IAS in Peru. *Journal of Accounting and Public Policy*, 25(2), 140-170.

Rider University
Accounting: International

The worldwide trend toward integration of capital markets heightens the debate on whether International Accounting Standards (IAS) and U.S. generally acceptable accounting principles (GAAP) are equivalent accounting regimes for cross-border listings. The Securities and Exchange Commission (SEC) operates from the premise that IAS falls below the threshold and mandated reconciliation from IAS to U.S. GAAP. A major concern is that reconciling the IAS accounting numbers to U.S. GAAP when the underlying contracts are formulated based on IAS results in assessment noise in the Ndubizu and Wallace (2003) sense. We examine the valuation properties of U.S. GAAP in Chile and IAS in Peru in which contracts and their representation in the financial statements are based on the same GAAP to minimize the likelihood of assessment noise. We find that earnings and book value are value relevant in the two accounting regimes. However, U.S. GAAP as applied in Chile is more value relevant than IAS applied in Peru. The results are robust to alternative specifications, including controlling for cross-sectional and inflation-induced scale effects present in level regressions, tax-book alignment, and other country-specific factors. Further, the results of the study provide evidence that U.S. GAAP is more timely, conservative, and informative about the expected future normal earnings for loss firms than IAS in emerging economies.

Maria H. Sanchez is a member of the faculty at Rider University.

Nemiro, J.E., Klein, G.D., McGee, C., Beyerlein, M.M., & Gorman, N.S. (Eds.). (2006). *Building collaborative work systems: Lessons for leaders*. Denton, TX: The Center for Collaborative Organizations, University of North Texas.

Rider University

Management: Collaborative Work Systems

This book compliments books in The Collaborative Work Systems Series published by Jossey-Bass/Pfeiffer. Like the other books in this series, the intended audience for this book are organization leaders who wish to improve the quality of collaboration in their organizations; those involved in pressing local, state, national, and international issues requiring collaboration; and academics in management, human resources and other areas, such as industrial and organizational psychology. The core of the book consists of thirteen detailed and descriptive case studies authored by academics, consultants and practitioners. There is an important concluding chapter that summarizes learning from these organization experiences. The cases report on organizations that have undertaken or are undertaking large-scale change using collaborative processes. In some, the establishment of extensive and new collaborative processes is an explicit goal of the change. Other cases report on organizations either attempting to establish teams, expanding or diffusing the use of teams and collaborative processes to other parts of the organization, or developing appropriate support systems for teams. This book underscores the importance of aligning leadership goals and behavior, and an organization's culture, structure, systems and practices so that all support collaboration.

Gerald D. Klein is a member of the faculty at Rider University.

Parks-Yancy, R., DiTomaso, N., & Post, C. (2006). The social capital resources of gender and class groups. *Sociological Spectrum*, 26(1), 85-113.

***Rutgers University - Newark and New Brunswick
Management: Gender and Class Groups***

Social capital resources affect careers. Yet, insufficient attention has been given to how access to social capital resources differs for social groups and, therefore, differentially affects careers. This study consists of in-depth interviews with 246 white interviewees from three parts of the U.S: New Jersey, Tennessee, and Ohio. The interviews provide extensive details about how social capital resources affected the respondents' educational and employment endeavors. We found that men had greater access to social capital resources than women. Thus, career advantages accumulated for men, while career disadvantages accumulated for women. There were few class differences in access to social capital resources, but the middle/upper middle class had better career returns than the working class. Unlike many other studies of social capital resources and careers, our study examines the processes by which the resources were derived, how they were used, and how they affected careers. As such, we detail a primary mechanism of career disparities and, ultimately, socioeconomic inequalities.

Nancy DiTomaso is a member of the faculty at Rutgers University - Newark and New Brunswick.

Passerini, K. (2006). The power of alliances: The Ugandan Infectious Disease Institute initiative. *Society and Business Review*, 1(3), 220-234.

***New Jersey Institute of Technology
Management: Strategic Alliances***

This paper focuses on describing the type of relationships that involved public, private and non-profit organizations in the visioning, planning and building of a large-scale HIV/AIDS treatment center. It stresses the characteristics and role of the partners, with a particular focus on private donors. It details drivers of alliances that could help implementing future partnerships in other regions of the world. Based on interviews with project participants, key enablers of project success are identified in communication, local focus, flexible management of funding, access to key stakeholders and business planning based on private sector standards. Specific project shortcomings are also highlighted (lack of planning for knowledge transfer and long-term sustainability) together with concerns on the ability of similar projects to overcome misperceptions (such as stigma and concerns about private involvement in public endeavors).

Katia Passerini is a member of the faculty at New Jersey Institute of Technology.

Passerini, K. (2006). Evaluating learning management systems: Leveraging learned experiences from interactive multimedia. *International Journal of Web-based Learning and Teaching Technologies*, 1(3), 1-27.

New Jersey Institute of Technology
Pedagogy: Web-based Learning

This paper maintains that the use of multimedia content in Web-based instruction - facilitated by the proliferation and standardization of learning management systems (LMS) - calls for the extension of traditional multimedia design and evaluation guidelines to the Web. The compliance with these guidelines needs to be thoroughly evaluated by any institution using (or planning to use) Web-based learning management systems. In addition to providing criteria and examples for the evaluation of these systems, the paper includes a survey instrument that can be used for university-wide assessments of the design effectiveness of technologies that support learning. As an example, the proposed evaluation instrument is applied to a learning management system developed at a large university in the United States. While the assessment refers to one system, the model, the instructional and design evaluation criteria, and the questionnaire are built for use in any organization conducting a formative and summative evaluation or a selection of learning technologies.

Katia Passerini is a member of the faculty at New Jersey Institute of Technology.

Paul, D.P. III, Chandra, A., & Lambrinos, F. (2006). Global pharmaceutical costs: Evaluating the American approach. *Journal of Medical Marketing*, 6(1), 38-48.

Monmouth University
Marketing: Healthcare

This paper examines pharmaceutical cost control approaches associated with managed care, including drug formularies, drug co-payments, therapeutic drug interchanges, drug utilization reviews, and step therapies. The need for pharmacoeconomic analysis is stressed. Finally, the impact of governmental and market approaches to pharmaceutical cost control are discussed.

David P. Paul, III is a member of the faculty at Monmouth University.

Pelham, A. (2006). Sales force training: What is needed versus what is happening. *Journal of Selling & Major Account Management*, 6(3), 6-19.

***The College of New Jersey
Marketing: Sales Force***

The business-to-business environment has experienced significant recent changes which have altered selling firms' competitive requirements. These changes impact selling and sales management, but there is evidence that salespeople and sales managers have been slow to adapt to the new competitive realities. The purpose of this article is to provide a comparison of the key changes that need to be made in business-to-business selling and sales training versus the current state of selling and sales management practices. The author argues for greater emphasis on listening, problem diagnosis, and problem solving in industrial sales training and argues for increasing efforts to measure the impact of sales training in order to justify the costs of that greater emphasis.

Alfred Pelham is a member of the faculty at The College of New Jersey.

Pelham, A. (2006). Do consulting oriented sales management programs impact salesforce performance and company profit. *The Journal of Business & Industrial Marketing*, 21(3), 175-188.

***The College of New Jersey
Marketing: Sales Force***

Despite growing academic interest in business-to-business relationship marketing, learning orientation, and market orientation, there has been little research into the role of sales management programs designed to build customer relationships by solving customer problems and enhancing product value. This study sought to investigate causal relationships between these programs and selling firm performance. Results indicate that consulting oriented post-sales training and consulting oriented evaluation are significant influences on sales-force efficiency. Consulting oriented evaluation is a significant influence on customer retention. The strongest influences on profit growth are initial sales training and post-sales training learning, but a composite variable of all elements of the consulting oriented sales management program is a significant influence on profit growth. The author discusses possible explanations for the results and offers implications for sales managers.

Alfred Pelham is a member of the faculty at The College of New Jersey.

Pelham, A. (2006). Sales force involvement in product design: The influence on the relationships between consulting-oriented sales management programs and performance. *Journal of Marketing Theory and Practice*, 14(1), 37-55.

***The College of New Jersey
Marketing: Sales Force***

There is growing recognition of the need to re-organize sales management programs to reflect trends in the competitive environment. These trends are influencing more firms to attempt to develop stronger relationships with customers. More sales managers are recognizing the need for their salespeople to shift from a transaction selling approach to a more consulting oriented approach. However, few studies have investigated how to modify sales management programs to develop consulting behaviors or the potential impact from these behaviors. This study sought to investigate the potential mediating influences of consulting times and sales-force involvement in product modification on the relationships between sales management programs, consulting performance, and firm performance. Results indicate that the influence of consulting oriented sales training on consulting effectiveness is indirect through sales-force consulting time and involvement in product modification. The influence of consulting oriented evaluation on consulting effectiveness is indirect through involvement in product modification. The influences of consulting oriented sales management programs on profit are indirect, through extent of consulting time and consulting effectiveness. The author discusses the explanations for these results and the implications for managers.

Alfred Pelham is a member of the faculty at The College of New Jersey.

Poli, M. (2006). *Project strategy: The path to achieving competitive advantage/value*. Ph. D. dissertation submitted to the faculty at Stevens Institute of Technology.

***Stevens Institute of Technology
Management: Project Strategy***

This exploratory research introduces empirical findings and a cross-case analysis of real-life project case studies that illustrate the concepts of Project Strategy. Project Strategy is an overarching set of guidelines that can be used by the project in making decisions and taking action. Project Strategy is in alignment with corporate, business, marketing and operational strategies. It is the last and missing link in that strategic chain. It answers the questions of what, why, how, who, when and where at a high-level. It focuses the project on the desired strategic results. Project Strategy helps the project achieve the strategic intent of the strategic stakeholders.

Individual researchers developed case studies based on real life projects in their companies. A standardized format was used to analyze frameworks and models that offer insight into Project Strategy. Multiple raters classified a set of variables in the real-life case study projects. Inter-rater reliability verified that the variables were well understood by the raters. The variables tested exceeded the Chronbach Alpha level used for exploratory work. Variables were cross-tabbed with respect to each other. A chi-square analysis was performed. This research provides empirical evidence that a very significant relationship exists between customer type as defined by Rogers' Technology Adoption Life Cycle model and project type as defined by Wheelwright and Clark's Aggregate Project Portfolio framework. Thus one key element of an explicit Project Strategy is to match the customer type to the project type.

In the cross-case analysis, four strategic focuses were examined: Customer Focus Advantage, Cost Advantage, Product Advantage, and Time Advantage. "What to do" and "How to do" for each strategic focus was analyzed. A Strategic Dimension model was developed which shows the linkage between corporate, business, marketing and operations strategies and Project Strategy. Distinct patterns of behavior were observed, some were successful and others were not. Following the right patterns as part of an explicit Project Strategy will help projects achieve better competitive advantage/value.

Michael Poli is a member of the faculty at Stevens Institute of Technology.

Porter, G., & Kakabadse, N.K. (2006). HRM perspectives on addiction to technology and work. *Journal of Management Development*, 25(6), 535-560.

***Rutgers University - Camden
Management: Workaholics***

The word workaholic was first coined in the 1960s, but attention to the reality of addiction to work has grown in recent years. In the past decade, there has also been recognition of another behavior addiction in the excess use of technology. Both problems share the characteristic of an individual's willingness to sacrifice other life interests to indulge in the addiction. This study examines the nexus of these two addictive behaviors. Whereas workaholics can use technology to facilitate staying involved with their work anytime/anyplace, a technology addict can use the demands of the workplace to support or excuse excessive time devotion to using an ever-growing selection of electronic devices. This risk may be particularly high as work becomes more and more dependent on use of technology. Through interviews and focus groups with 87 managers in the UK, Germany, and USA, evidence supported that some participants displayed patterns consistent with behavioral addiction. Although both long hours and 24/7 connectivity are seen as generally positive employee characteristics, examination of this through the conceptual lens of addiction reveals that this initial interpretation may not be adequate. Many people can support these behaviors without the accompanying dysfunctions of addiction, but some cannot. Managers who understand behavioral addiction and are willing to consider its dangers will be more effective at encouraging healthy work involvement. Results are discussed in terms of the benefits to an organization in discouraging the addiction pitfalls and that the responsibility for educating leaders on the distinction is likely to fall to the Human Resource Management (HRM) professionals.

Gayle Porter is a member of the faculty at Rutgers University - Camden.

Porter, G., & Herring, R.A. (2006). The unlikely referral of workaholics to an employee assistance program. In R. Burke (Ed.), *Research companion to working time and work addiction* (pp. 242-269). Northampton: Edward Elgar.

***Rutgers University - Camden
Management: Workaholics***

There is growing recognition that people can become addicted to work - a behavioral addiction similar to gambling. It is not just simply a matter of working long hours but, rather, of willingness to sacrifice all other sources of satisfaction to support work. Family and other relationships, as well as personal health will likely deteriorate. Additionally, in an addictive pattern, the interpersonal dynamics of the workplace become dysfunctional and fail to truly support organizational objectives. Employee assistance programs (EAPs) are a mechanism through which employees can receive help with a range of conditions including alcohol and drug addictions, mental health problems and other difficulties with life adjustment. The available help would be quite appropriate for a person suffering from work addiction or workaholism. But, how likely is it that the company would refer a person to their EAP due to working too much? In this study, we found that some workaholics do appear at the EAP offices, but not under that terminology. Rather, individual symptoms such as over-controlling management style or irrational perfectionism, and the resulting interpersonal difficulties are their entry. One hundred ninety-five EAP practitioners completed an online survey in which they responded to five scenarios. For each they rated likelihood the individual would either be referred or self-refer to an EAP and what description would be attached to that referral. This information would be very helpful in practice, to inform managers on the full pattern of work addiction and hopefully encourage them to look below the surface appearance of hard work to the damaging dynamics. Not everyone who works hard is a workaholic; this information helps identify when it has become a problem that can be alleviated through benefits such as an EAP.

Gayle Porter is a member of the faculty at Rutgers University - Camden.

Porter, G. (2006). Profiles of workaholism among high-tech managers. *Career Development International*, 11(5), 440-462.

***Rutgers University - Camden
Management: High-Tech Workaholics***

There are certain work environments that are particularly attractive to a true workaholic. When a person is genuinely addicted to work, that individual seeks out, helps maintain and even may create a setting in which there is constant pressure, many deadlines and unending change. Working in high-technology companies would seem to provide this desired setting, particularly in a new facility with the extra pressure of getting established while fighting to stay ahead of the competition in a very fast-paced industry. This case study focused on a 13 person management team in one such facility. Each manager had an established track record of high achievement in the company. They were identified as the best in each functional area and pulled from locations around the world to ensure the success of this new facility. Several of the managers fit the expected profile of a workaholic: above average on work involvement and doing so from feelings of being driven rather than enjoyment of the work; high reported number of health problems in past six months; high on both perfectionism and attraction to crisis situations, and high on a scale that measures workaholism risk. In contrast, there were several managers who had the opposite profile, indicating that workaholism is not required to succeed in fast-paced, intense high-tech industry. Remaining managers were at variations between the two contrasts and their situation is discussed in terms of risk for moving into a pattern of work addiction. It is useful to know that non-workaholics can succeed even in an environment that seems to strongly support, or even require, workaholic behavior. Discussion of those who are at interim identification might assist with self-reflection and taking precautions to avoid the negatives of workaholism.

Gayle Porter is a member of the faculty at Rutgers University - Camden.

Procaccino, J.D., Verner, J.M., & Lorenzet, S.J. (2006). Defining and contributing to software development success. *Communications of the ACM*, 49(8), 79-83.

Rider University
Information Technology: Software Development

The use of the traditional, and somewhat simplistic, definition of software project success (completing a project that meets customer/user requirements on time and within budget) has been an important factor affecting widely cited statistics of failed projects. The fear of failure can then be used as a reason for hiring consultants or using quick-fix techniques. Further, Linberg suggested this traditional definition of project success “may be too narrowly defined and may create negative perceptions about software developers”. Most software developers have an innately high need for achievement and professional growth. We have turned to the practice of developing software from the perspective of developers in order to arrive at a more insightful definition of project success since developers are at the core of the development work. (Of course, we certainly acknowledge that other project stakeholders, including project managers and customers, also have interesting and important perspectives of project success, but they are not included in this investigation.) We conducted a brief online survey of developers at U.S.-based software development organizations/departments between July and November 2003. Some of the lessons learned from this study include the following. Project managers should try to support a challenging, autonomous, and creative work environment and recognize their team’s need for achievement, continuous learning, and desire to do quality work (for example, deliver an easy-to-use, stable system made up of well-tested programming code). Managers should also strive to include the development team in decisions that directly affect developers’ work, including estimations of effort and scheduling, which relates to the relative amount of schedule pressure under which they work. However, this may not be possible in a situation where the organization is bidding for a software contract. Many developers indicated they partially define success in terms of not only meeting a customer/user’s needs, but also “...when needed by the customer/users (and not necessarily within schedule).”

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Procaccino, J.D., & Verner, J.M. (2006). Software project managers and project success: An exploratory study. *The Journal of Systems & Software*, 79(2), 1541-1551.

Rider University
Information Technology: Software Development

Traditionally, a project should deliver agreed upon functionality on time and within budget. This study examines the mindset of software development project managers in regard to how they 'define' a successful project in order to arrive at a richer perspective of 'success' from the perspective of project managers. Senior management and members of the development team can gain a better understanding of the perspective of project managers regarding some of the aspects of their work and the project as a whole. Such understanding can facilitate better communication and cooperation among these groups. We investigated components of the developed system (project) in terms of some of the aspects of the delivered system (outcome/project) in order to place traditional measures of success in context with other organizational/managerial measures that have been suggested in the literature. We also investigated specific work-related items. These items have potential implications for the intrinsic motivation of the project manager. The consensus among the project managers who participated in our study indicated that delivering a system that meets customer/user requirements and works as intended through work that provides a sense of quality and personal achievement are important aspects that lead to a project being considered a success.

J. Drew Procaccino is a member of the faculty at Rider University.

Qi, M., & Wu, Y. (2006). Technical trading-rule profitability, data snooping, and reality check: Evidence from the foreign exchange market. *Journal of Money, Credit, and Banking*, 38(8), 2135-2158.

***Rutgers University - Newark and New Brunswick
Finance: Trading Rules***

We report evidence on the profitability and statistical significance among 2,127 technical trading rules. The best rules are found to be significantly profitable based on standard tests. We then employ White's (2000) Reality Check to evaluate these rules and find that data-snooping biases do not change the basic conclusions for the full sample. A sub-sample analysis indicates that the data-snooping problem is more serious in the second half of the sample. Profitability becomes much weaker in the more recent period, suggesting that the foreign exchange market becomes more efficient over time. Evidence from cross exchange rates confirms the basic findings.

Yangru Wu is a member of the faculty at Rutgers University - Newark and New Brunswick.

Rapp, W.V., & Islam, M. (2006). Japanese mini-banks: Retail banking services through convenience stores. *Asian Business & Management*, 5(2), 187-206.

***New Jersey Institute of Technology
Management: Convenience Stores***

This paper analyzes how leading Japanese convenience stores (CVS) have organized themselves over the last two decades to offer services that are typical of many of the services of retail banks. These stores act as mini-banks and offer loan repayments, utility bill collections, online purchase payments, funds transfers and credit cards. In addition, most stores offer more sophisticated financial services through automated teller machines and multimedia kiosks, often leveraging partner relationships. The two main drivers of the evolution of mini-banks are CVS' strengths in the strategic application of information technology and opportunities in the financial sector, which resulted from a series of government initiated reforms and the weakness of many Japanese banks. Leading CVS have strategically combined these drivers in developing their mini-banks, while exploiting their 24 X 7 advantage. This mini-bank model creates value for CVS in three ways. First, it generates commissions from financial transactions. Second it increases store traffic. Finally it enhances customer loyalty through some unique services for which customers come back to a particular CVS chain. This different business model offers an interesting banking paradigm that could be replicated in other parts of the world if similar environments and opportunities exist.

William V. Rapp is a member of the faculty at New Jersey Institute of Technology.

Rapp, W., Wankadiaz, R., & Mehta, R. (2006). Dendrite's entry into Central & East European market. *E-Business Review*, VI, 126-131.

***New Jersey Institute of Technology
Information Technology: Pharmaceuticals***

Technology, globalization and emerging digital economies are changing the competitive landscape. Business is now based on using information as a resource. Further distances separating parts of the world have vanished, creating one large market with subgroups that have some inherent differences. Still all groups have constant access to information anywhere through computer systems that have created an infrastructure that globally connects them with each other exchanging information at light speed. However, this creates a need for software that can manage and categorize this data in ways useful to an organization. Dendrite's case demonstrates how all three factors operate in an interactive way to support a specialized and rapidly growing global business that underpins efficient pharmaceutical marketing and distribution worldwide. Dendrite's success is a function of its ability to help pharmaceutical firms globally to effectively gather, analyze and use information about their markets and to respond as new ones develop. This paper examines this evolving strategy and its role in supporting emerging pharma markets in Central and Eastern Europe.

William Rapp & Rajiv Mehta are members of the faculty at New Jersey Institute of Technology. Ronnie Wankadiaz is an employee of Dendrite International, a New Jersey company.

Raqab, M.Z., & Ahsanullah, M. (2006). Generalized secant hyperbolic order statistics and associated inferences. *Statistics*, 40(4), 325-338.

Rider University
Decision Sciences: Order Statistics

In this article, we consider the generalized secant hyperbolic (GSH) distribution with known shape parameter t . Exact expressions for single and product moments of order statistics are established. The expressions are represented in terms of Riemann zeta, polygamma and hypergeometric functions. These special functions allow us to use a series of Mathematica procedures that will compute the means, variances and covariances of order statistics from the GSH distribution. The so-obtained values are used to compute the coefficients of the best linear unbiased estimators of the location and scale parameters. The variances of these estimators are also presented. A real data set has been analyzed to illustrate our findings.

Mohammad Ahsanullah is a member of the faculty at Rider University.

Ratner, M., Meric, I., & Meric, G. (2006). Do sector returns lead the stock market? The international evidence. *Global Business and Finance Review*, 11(2), 1-10.

Rider University & Rowan University
Finance: Sector Returns

This paper investigates the lead/lag relationship between the returns of a country's stock market index returns and ten primary sector index returns. The sample consists of the Group of Seven (G7) industrialized countries with monthly returns data from January 1974 through December 2003. The study documents a statistically significant lead/lag relationship between sector returns and the stock market returns in all seven countries. No sector is consistently significant across countries. The results of the study support the gradual information diffusion hypothesis: information travels slowly between asset classes.

Ilhan Meric & Mitchell Ratner are members of the faculty at Rider University. Gulser Meric is a member of the faculty at Rowan University.

Ratner, M., Meric, I., & Meric, G. (2006). Sector dispersion and stock market predictability. *Journal of Investing*, 15(1), 56-61.

***Rider University & Rowan University
Finance: Sector Dispersion***

This study investigates the ability of sector dispersion (the variation of returns among ten sectors) to predict market returns and volatility with monthly returns data for the January 1974-December 2003 period. There is some evidence that dispersion leads the returns of several sectors and the S&P 500, but the sample period is relevant. Most of the significance in predicting returns occurs in the 1974-1988 sub-period. There is stronger evidence that sector dispersion leads the volatility of sectors and the S&P 500 in the 1989-2003 sub-period and in the full sample. Asymmetry analysis consistently demonstrates that high dispersion (a wide variation among sector returns) can significantly predict the volatility of all sectors and the S&P 500. The results indicate that dispersion is an effective predictor of volatility during bear market cycles but not bull market cycles. Dispersion is an effective predictor of returns during both bull market and bear market cycles across most sectors and the S&P 500.

Ilhan Meric & Mitchell Ratner are members of the faculty at Rider University. Gulser Meric is a member of the faculty at Rowan University.

Ravid, S.A., Wald, J.K., & Basuroy, S. (2006). Distributors and film critics: Does it take two to Tango? *Journal of Cultural Economics*, 30(3), 201-218.

***Rutgers University - Newark and New Brunswick
Economics: Motion Picture Critics***

Previous literature has documented the impact of critics on audience choices of movies. We investigate three issues regarding professional critics in the motion picture industry. First we document whether and to what extent critics and their recommendations exhibit a statistical bias toward specific studios. We show that reviews by a number of critics are significantly affected by the film distributor's identity. A second question is whether audiences are able to distinguish between biased and unbiased critics. We cannot support the view that audiences put less weight on the views of biased critics; in fact, they may listen to them more. Third, we try to characterize critics who are more prone to bias. Surprisingly, but in accord with reputation models, we find that more reputable critics may be more biased; in particular, critics based in L.A. tend to significantly prefer specific studios.

S. Abraham Ravid is a member of the faculty at Rutgers University - Newark and New Brunswick.

Rudin, J.P. (2006). Unfinished business: Problems with corporate recruiting websites. *E-Business Review*, 6, 132-135.

***Rowan University
Management: Recruiting***

In this study, 45 undergraduate students applied for jobs through corporate recruiting websites, evaluating them according to ideal design principles. Useful evaluations were provided for 64 different websites, from Acme to Verizon. On a positive note, most companies made it easy to locate their recruitment portals from their main web pages and provided job descriptions as well as information about why they might be desirable employers. However, less than two-thirds of the employers responded within one week of application or allowed applicants to upload their resumes. Also, most employers required jobseekers to create usernames and passwords in order to apply.

Joel P. Rudin is a member of the faculty at Rowan University.

Ruth, J.A., & Simonin, B.L. (2006). The power of numbers: Investigating the impact of event roster size in consumer response to sponsorship. *Journal of Advertising*, 35(4), 7-20.

Rutgers University - Camden
Marketing: Event Sponsorship

Although most events are sponsored by more than one firm, the impact of roster size, or number of sponsors, on sponsorship effectiveness has received scant research attention. Two studies investigate the hypothesized moderating effect of roster size on consumer evaluations of events. Study 1 shows that, compared to one-sponsor conditions, an increased number of sponsors dilutes the benefits obtained from consumers inferring a goodwill sponsorship motive and enhances attitudes under sales motives conditions. Study 2 shows that, compared to one-sponsor conditions, an additional sponsor reduces the negative effect of being associated with stigmatized event beneficiaries. The results have implications for sponsorship theory as well as practical implications for event promoters and firms they seek to attract as sponsors.

Julie A. Ruth is a member of the faculty at Rutgers University - Camden.

Saitta, J.A., & Fjermestad, J. (2006). A basic model for information technology outsourcing. *Journal of Information Science and Technology*, 2(4), 7-29.

New Jersey Institute of Technology
Information Technology: Outsourcing

In this paper a basic model for integrating the success factors and synergies from the information technology (IT) outsourcing and strategic management literature is presented. The model consists of: IT alignment, contracts, infrastructure and technology, culture, strategic partnership, management support, and governance. This model is a tool for IT managers to better collaborate internally and externally in an effort achieving IT competencies and competitive advantage through IT outsourcing. The basic model is derived from the literature and its implications are discussed.

Jo Ann Saitta & Jerry Fjermestad are members of the faculty at New Jersey Institute of Technology.

Samanta, S.K., & Rashed, J.A. (2006). Corruption, investment and economic growth in transition countries: An analysis. *International Journal of Business and Economics Perspectives*, 1(2), 26-36.

The College of New Jersey
Finance: International Corruption Impact

The analysis of corruption in the international business environment is a relatively new phenomenon and for the last two decades many research works (after the concern raised by the World Bank president of the nineties) have attempted to capture the economic impacts of such corruption in a country. However, most of the previous studies have focused their investigations on the experiences of developed countries because the majority of the multinational firms originated from there. Very few of the current research works have addressed this corruption issue in the context of the transition economies. This work examines theoretically and empirically, the incidence of corruption in the context of capital formation, foreign direct investment and economic growth in the transition economies for the last few years.

Subarna K. Samanta is a member of the faculty at The College of New Jersey.

Samanta, S.K., & Heyse, A. (2006). Income inequality and economic growth in developing countries: An empirical analysis. *Indian Journal of Economics & Business*, 5(2), 243-254.

The College of New Jersey
Economics: Income Inequality & Economic Growth

Since the 1950's, income inequality and its impact on the economy has frequently been studied by many authors. Even though numerous studies have considered many aspects of this impact, there are still many questions that remain. One of the lingering questions involves the nature of the relationship between income inequality and economic growth. Studies indicate conflicting conclusions about this relationship. This paper attempts to use income inequality data from several developing countries and shed new light on it. Based on panel data estimation over the 1966-1991 time period, the empirical evidence shows that developing countries with higher income inequality do not grow at a slower rate than developing countries with a more equal income distribution.

Subarna K. Samanta is a member of the faculty at The College of New Jersey & Allison Heyse is a former student at The College of New Jersey.

Samanta, S.K. (2006). Foreign direct investment flows and corruptions in developing countries: An analysis. *The Global Journal of Finance and Economics*, 3(1), 87-98.

The College of New Jersey
Finance: Foreign Direct Investment & Corruption

FDI is widely perceived as a vehicle for rapid economic growth for many countries, especially the developing ones. The analysis of corruption in international business is a relatively new phenomenon and for the last two decades many research works have attempted to capture the economic impact of the corruption in a country. However, most of them have concentrated their analysis to the experiences of the developed countries only. None or very few of the current work has addressed this corruption issue in the context of FDI in the developing countries. This work examines theoretically as well as empirically, the incidence of such corruption in the context of FDI in the developing countries.

Subarna K. Samanta is a member of the faculty at The College of New Jersey.

Sanchez, M.H., & Sanchez, P.M. (2006). What consumers want from physician websites: An exploratory analysis. *Services Marketing Quarterly*, 28(2), 25-40.

***Rider University
Marketing: Healthcare***

Although physician websites have become commonplace in the world of health care marketing, most are developed with practice enhancement tactics in mind so as to increase office traffic in an increasingly competitive environment. Website developers in many cases have focused on practice image, a web presence, and the replication of office brochures. Little, if any, empirical evidence exists to guide the development of physician websites. In this study, we provide preliminary data regarding consumer desires for physician website information and services.

Maria H. Sanchez is a member of the faculty at Rider University.

Scarpati, L., & Betts, S.C. (2006). The fall of the last Anglo-Saxon king: A case of leadership failure during a crisis - Instructor's notes. *Journal of the International Academy for Case Studies*, 12 (6), 79-90.

William Paterson University
Pedagogy: Management

This publication contains the Instructor's Notes for the case study of the same name that is published elsewhere in this journal.

Stephen C. Betts is a member of the faculty at William Paterson University.

Scarpati, L., & Betts, S.C. (2006). The fall of the last Anglo-Saxon king: A case of leadership failure during a crisis. *Journal of the International Academy for Case Studies*, 12(5), 53-60.

William Paterson University
Pedagogy: Management

The process of crisis management can be broken out into three distinct phases: pre-crisis preparation, dealing with the crisis itself, and learning from the ordeal after the crisis is over. While the study of all phases is important, this case examines the most crucial phase, the actual crisis itself. The case describes the Battle of Hastings, placing emphasis on the decisions made by Harold Godwinson, the last Anglo-Saxon King of England. The most important skills that a leader can have in dealing with a crisis are the ability to reasonably and objectively evaluate real-time feedback, and the ability to adapt to your surroundings and change course, quickly and decisively, as the situation evolves. The Battle of Hastings demonstrates the failures that can occur when a leader does not have these skills. Crisis management and leadership are the primary topic areas covered. The case is designed for senior level undergraduates or entry MBA level students (difficulty 4/5). It is designed to take one hour of class time with one hour of outside preparation.

Stephen C. Betts is a member of the faculty at William Paterson University.

Schindler, R.M. (2006). The 99 price ending as a signal of a low-price appeal. *Journal of Retailing*, 82(1), 71-77.

Rutgers University - Camden
Marketing: Impact of 99 Price Ending

There is evidence that the rightmost digits, or endings, of retail prices can communicate meanings to consumers. In particular, the 99 price ending has been shown to lead consumers to judge that a price is one that has been discounted or is otherwise relatively low. This low-price meaning that consumers ascribe to the 99 ending is curious, because it conflicts with research indicating that a 99-ending price is actually likely to be among the higher prices in the market for the item in question. In this paper, it is proposed that the 99 ending has acquired its low-price meaning through the belief of managers that the use of this ending makes a price appear lower than it actually is. This belief leads retailers to often use the 99 ending to reinforce an advertising claim that a price is low or discounted. Consumers then observe that prices that are claimed in ads to be low often have the 99 ending, and thus they come to associate 99 endings with low prices.

To test this idea, two large samples of newspaper price advertisements were examined. For each sampled price ad, the rightmost two digits of the selling price were recorded. In both samples, 99 was the most commonly occurring two-digit price ending; 95 and 00 were the second or third most common endings. Each ad was classified as making a low-price appeal if it contained a reference price, a savings amount, or a verbal cue that the selling price represented a savings to consumers. Thirty-nine to 48 percent of the sampled ads were classified as making a low-price appeal. In both samples, it was found that there was a strong relationship between the use of the 99 price ending and the presence of a low-price appeal. For example, in Sample 2, the 99 ending occurred almost twice as often in the ads that made low-price appeals than in the ads that did not. Further, the 99-ending/low-price appeal correlation was shown to be robust over price level and product type.

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These results support the hypothesis that the 99 ending's low-price meaning derives from retail managers' tendency to supplement a low-price claim with any available means to make the price appear to be low, and it indicates that the salience of price advertising leads it to dominate other sources of information in the consumer's learning of price-ending meanings. For the retailer, these results support the use of the 99 price ending as a means to reinforce other low-price cues in consumer advertising. However, because the results also indicated that the 95 price ending was not positively related to the presence of a low-price appeal, they suggest that the often-assumed similarity between the 99 and 95 endings may not be true. Further, these results suggest that each commonly used two-digit price ending could have unique connotations that would have to be individually investigated and that it is possible for these price-ending meanings to be deliberately managed. This investigation also supports the consideration by public policy makers of the ability of price advertising to overshadow the relationship between price endings and price levels that is actually present in the marketplace. This would be of particular concern if retailers were found to intentionally exploit price-ending meanings by, for example, favoring 99 endings for prices known to be relatively high. Responses to such abuses could include promoting consumer awareness of the issue and tightening the rules governing the truth of retailer claims of discount and relative low price.

Robert M. Schindler is a member of the faculty at Rutgers University - Camden.

Schneer, J.A., & Reitman, F. (2006). Time out of work: Career costs for men and women U.S. managers. *Equal Opportunities International*, 13(4), 285-298.

Rider University
Management: Gender Differences

This study examines the impact of employment gaps on career success for men and women managers. Women have had concerns about their ability to achieve career success in managerial careers that had required uninterrupted commitment. Design/methodology/approach - The study analyzes mail survey data collected in early post-MBA career from men and women MBAs. Two cohorts of alumni were sent surveys containing questions on career and demographic factors. Career success was assessed using an objective measure (yearly income) and a subjective measure (career satisfaction). Findings - MBAs with employment gaps earned less than those continuously employed for both the early and recent cohorts. This income penalty appears to be worse for men. Career satisfaction is not impacted by an employment gap for the recent cohort. Research limitations/implications - Since the sample is geographically limited, the findings may not apply to other regions of the US or other countries. Practical implications - There is still a bias against managers with discontinuous work histories. While the managers themselves have accepted alternate career patterns, employers have not. The nature of career paths is changing and organizations need to accept this. Originality/value - The study contributes to the career literature by providing analyses of two data sets from different decades with the same controlled educational background. It seems that women and men can achieve a satisfying managerial career even with time out of work although there are still some income penalties.

Joy Schneer is a member of the faculty at Rider University.

Schneider, M., & Somers, M. (2006). Organizations as complex adaptive systems: Implications of complexity theory for leadership research. *The Leadership Quarterly*, 17(4), 351-365.

***New Jersey Institute of Technology
Management: Leadership Model***

This article contrasts the assumptions of General Systems Theory, the framework for much prior leadership research, with those of Complexity Theory, to further develop the latter's implications for the definition of leadership and the leadership process. We propose that leadership in a Complex Adaptive System (CAS) may affect the organization indirectly, through the mediating variables of organizational identity and social movements. A rudimentary model of leadership in a CAS is presented. We then outline two non-linear methodologies, dynamic systems simulation and artificial neural networks, as appropriate to enable development and testing of a model leadership under the assumptions of Complexity Theory.

Marguerite Schneider & Mark Somers are members of the faculty at New Jersey Institute of Technology.

Schoen, E.J., Hogan, M.M., & Falcheck, J.S. (2006). *Johanns v. Livestock Marketing Ass'n*: Demise of first amendment protection against compelled commercial speech. *Southern Law Journal*, XVI(1), 93-106.

Rowan University
Legal Studies: First Amendment Rights

The purpose of this paper is to examine the United States Supreme Court decision in *Johanns v. Livestock Marketing Ass'n*, 125 S. Ct. 2055 (2005), in which the Court decided that United States Department of Agriculture did not violate the First Amendment rights of beef producers and ranchers by requiring them to contribute funds to support generic advertisements for beef.

Livestock Marketing is the third, disparate decision of the United States Supreme Court in the past eight years involving compelled commercial speech, all three of which are closely examined in this paper to ascertain whether *Livestock Marketing* spells the end of First Amendment protection against compelled commercial speech. In *Livestock Marketing*, the Court approved government speech as a valid defense to claims that government mandated advertising is contrary to the First Amendment. This paper predicts that *Livestock Marketing* closes the door to future challenges to compelled commercial speech. Unlike state-related universities which may assess student fees to support speech and expression, but cannot engage in content or viewpoint discrimination, government agencies may assess fees to finance their own speech and freely engage in content and viewpoint discrimination. In both cases, individuals may be forced to be associated with and pay for messages with which they disagree.

Further attempts to apply First Amendment restrictions against compelled political speech and compelled financing of commercial speech to commercial speech are likely rendered fruitless, because the defense of government speech trumps those claims. Without violating the First Amendment, government agencies may henceforth not only mandate advertising programs but freely employ content and viewpoint discrimination in crafting the advertisements.

Edward J. Schoen is member of the faculty at Rowan University.

Schoen, E.J., & Falcheck, J.S. (2006). Equal protection, due process, and same-sex marriage: The reformation continues. *Midwest Law Journal*, 20, 23-77.

Rowan University
Legal Studies: Same-Sex Marriage

The purpose of this article is to examine the current state of the law in the ongoing battle to gain recognition for same-sex marriages. Thirty-eight states have enacted legislation, modeled after DOMA, prohibiting same-sex individuals from entering marriage by mandating that only a female can marry a male and only a male can marry a female. Voters in thirteen states have approved ballot measures banning same-sex marriages, and legal challenges to these measures have been initiated. The recent decision of the United States Supreme Court in *Lawrence* to protect the right of same-sex individuals to engage in consensual sexual activity in their home, and the recent decision of the Massachusetts Supreme Court in *Goodrich* to permit same-sex marriages in Massachusetts, have added important pieces to the legal mosaic being constructed by proponents of same-sex marriage.

This article closely examines decisions of the United States Supreme Court invalidating classifications on the basis of sex or gender and sexual orientation under the Equal Protection Clause of the Fourteenth Amendment, and demonstrates that those decisions are directly applicable to prohibitions against same-sex marriages, and should ultimately be successful in having those prohibitions overturned. More particularly, prohibitions against same-sex marriages are classifications based on gender or sex that deprive same-sex individuals of a fundamental, constitutionally protected right to choose to marry and violate the Equal Protection Clause regardless of whether the strict scrutiny, intermediate scrutiny or rational basis standard is used. Analysis of the justifications provided by courts and legal scholars for prohibiting same sex marriage establishes that none of those justifications is either reasonable or sufficient. Likewise, analysis of the public policy interests advanced in support of prohibitions against same sex marriage - tradition and custom, state interest in procreation, protecting the well-being of children, and promotion of morality - demonstrates they are woefully insufficient to justify denying same-sex couples the fundamental right to choose to marry even under the rational basis test.

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Denying same-sex individuals the fundamental right to choose to marry wrongfully denies same-sex couples access to the economic and legal benefits provided by marriage that are available to opposite-sex couples. This article also argues that restricting marriage to a man and a woman unjustifiably undermines the protection accorded personal decisions relating to marriage and family relationships - choices that are not only central to personal dignity and autonomy but central to the liberty protected by the Due Process Clause of the Fourteenth Amendment. There being no justification for this disparate treatment, it must be deemed a vestige of lingering prejudice and discrimination that is not in the society's best interests.

Edward J. Schoen is member of the faculty at Rowan University.

Sharpe, D.R. (2006). Shop floor practices under changing forms of managerial control: A comparative ethnographic study of micro-politics, control and resistance within a Japanese multinational. *Journal of International Management*, 12(3), 318-339.

Monmouth University
Management: International

This paper presents an ethnographic study of micro-politics, control and resistance within a Japanese multinational. The transfer of management practices within a multinational is a theoretically interesting context in which to examine these processes. The study reveals how micro-political strategies were sustained and resisted within different contexts, drawing on concepts of contextual rationality, contested rationality, institutional theory, labor process theory and recent theorizing of control processes within the multinational.

Diana Rosemary Sharpe is a member of the faculty at Monmouth University.

Shim, S.J., & Kumar, A. (2006). Development of the robotics industry in the United States and Japan: A comparison of competitive factors. *Competitiveness Review*, 16(1), 57-66.

Seton Hall University
Information Technology: Robotics

This study examines the roles of market demand, industry structure, and firm strategy in the development of the robotics industry in the United States and Japan, focusing on differences between the two countries. On the demand side, Japan had a strong market for robots in the automotive and electrical machinery sectors. The U.S. got a slow start in the automotive sector and was unable to move rapidly to other customer sectors. On the supply side, the U.S. robotics industry consisted of mostly small and medium-sized firms, while the Japanese robotics industry included many large-diversified firms. Also, many U.S. robotics firms entered the market through acquisitions of and licenses of others, while many Japanese robotics firms moved forward in measured steps rather attempting to make great leaps. Understanding these differences in market demand, industry structure, and firm strategy can help assess the overall competitiveness and development of the robotics industry in the U.S. and Japan.

Sung Shim is a member of the faculty at Seton Hall University.

Skiba, M. (2006). Strategies for identifying and minimizing medication errors in health care settings. *The Health Care Manager*, 25(1), 70-77.

Monmouth University
Management: Healthcare

For many years, medication errors have been a source of serious concern within the health care community. This article examines the definition and assessment of medication errors and some of the emerging technologies used to alleviate them. In addition, recommendations are proposed to improve the drug placement and promotion dimension of the marketing function in the pharmaceuticals industry.

Michaeline Skiba is a member of the faculty at Monmouth University.

Sumutka, A.R., Sumutka, A.M., & Margarido, G.S. (2006). Planning for the 2008-2010 zero-percent adjusted net capital gain rate. *The CPA Journal*, 76(12), 40-49.

Rider University

Taxation: Dividends & Capital Gains

The current ordinary income tax rates for individuals are 10%, 15%, 25%, 28%, 33%, and 35%. Certain capital gains and qualified dividends are taxed at 15%, or 5% for taxpayers in the 15% or 10% tax brackets. Pursuant to the Jobs and Growth Tax Relief Reconciliation Act of 2003 and extended by the Tax Increase Prevention and Reconciliation Act of 2005, the 5% rate drops to 0% from 2008 to 2010. At least for now, 2008-2010 are tax-advantaged years for taxpayers with adjusted net capital gains (ANCG) in the 10% or 15% tax brackets. The favorable capital gains and qualified dividend tax rates apply to ANCG. The tax savings from the 0% rate depend upon what the applicable tax rate would otherwise have been. Tax-bracket management uses traditional income/deduction shifting techniques. The goal in this case would be to minimize taxable income to ensure a taxpayer remains in the 15% tax bracket from 2008 through 2010.

Alan R. Sumutka is a member of the faculty at Rider University.

Vandegrift, D., & Anusua, D. (2006). Prescription drug expenditures in the United States: The effects of obesity, demographics, and new pharmaceutical products. *Southern Economic Journal*, 73(2), 515-529.

***The College of New Jersey
Economics: Prescription Drug Expenditures***

During the period 1990-1998, real per capita expenditures on prescription drugs in the United States increased by 84% (1996 dollars, GDP deflator). This paper examines the factors driving prescription drug expenditures in the United States and provides some quantitative measures. Panel data from all 50 states for 1990-1998 are employed. In addition to an aging population, other important determinants of rising prescription drug expenditures include changes in income, obesity, and new drug approvals. Overall, the estimates suggest that about 8% of the increase in spending on prescription drugs during 1990-1998 can be explained by the increased prevalence of obesity. Rising real incomes account for about 55% of the increase. Increases in the percentage of the population over 65 years of age and new drug approvals exert a significant positive effect on per capita prescription drug expenditures. Finally, increases in the unemployment rate exert a significantly negative effect on per capita prescription drug expenditures.

Donald Vandegrift is a member of the faculty at The College of New Jersey.

Whitworth, B., Fjermestad, J., & Mahinda, E. (2006). The web of system performance. *Communications of the ACM*, 49(5), 93-99.

***New Jersey Institute of Technology
Information Technology: System Performance***

IS researchers may wonder why computing advances often confound expectations. The leisure society, the paperless office, and programmer decline are just a few predictions that didn't happen. If current expectations are to be any more accurate, we must learn from experience. As we create e-systems to rival ourselves, and networks to match society, the problem may be a limited view of system performance. The Technology Acceptance Model (TAM) sees performance as functionality plus usability. The Web Of System Performance (WOSP) model presented in this paper extends TAM to include other requirements common in performance research literature. WOSP is a theoretical framework for the balanced design and evaluation of advanced information systems, as now being created on the Internet and elsewhere. It analyses performance via four fundamental system elements: boundary, internal structure, effectors and receptors. Each can be designed for opportunity or risk, giving eight performance goals, whose design tension comprises a "web" of performance. It explains why advances sometimes "bite back", and need creative system requirements integration. The theory applies to hardware, software, cognitive, or social system levels, but as each level is a different "world", it cannot be instantiated across levels. The WOSP model may interest those designing or evaluating advanced software systems.

Jerry Fjermestad is a member of the faculty and Edward Mahinda is a Ph. D. student at New Jersey Institute of Technology.

Xu, X.E., Chen, P., & Wu, C. (2006). Time and dynamic volume-volatility relation. *Journal of Banking & Finance*, 30(5), 1535-1558.

Seton Hall University
Finance: Trading Volume and Volatility

This paper examines volume and volatility dynamics by accounting for market activity measured by the time duration between two consecutive transactions. A time-consistent vector autoregressive (VAR) model is employed to test the dynamic relationship between return volatility and trades using intraday irregularly spaced transaction data. The model is used to identify the informed and uninformed components of return volatility and to estimate the speed of price adjustment to new information. It is found that volatility and volume are persistent and highly correlated with past volatility and volume. The time duration between trades has a negative effect on the volatility response to trades and correlation between trades. Consistent with microstructure theory, shorter time duration between trades implies higher probability of news arrival and higher volatility. Furthermore, bid-ask spreads are serially dependent and strongly affected by the informed trading and inventory costs.

Eleanor Xu is a member of the faculty at Seton Hall University.

Xu, X.E., & Liu, J. (2006). Consumer credit risk management in an emerging market: The case of China. *China and World Economy*, 14(3), 86-94.

Seton Hall University
Finance: International

With the liberalization of the financial service sector mandated by China's access to the WTO, China's credit card market has received a great deal of attention from global financial institutions. This paper examines the enormous growth opportunities and key barriers facing the development of the credit card industry in China, and discusses the importance and tools of consumer credit risk management. In the process of rapid expansion of China's consumer credit card industry, credit risk management should be treated as a top priority to avoid a pile up of bad debt in credit card receivables. This requires the development of an updated and comprehensive national consumer credit database and the use of credit risk modeling and scoring in predicting consumer behavior. As structured finance develops in China, the securitization of credit card receivables into asset-backed securities might also serve as an alternative to traditional credit risk management.

Eleanor Xu is a member of the faculty at Seton Hall University.

Yang, J.G.S., Lee, Z-H., & Lauricella, L.J. (2006). Optimizing reduced dividend tax and investment interest deduction. *The National Accounting Journal*, 8(1), 19-27.

Montclair State University
Taxation: Dividends & Interest

This paper points out that the dividend tax rate has been reduced to as low as 15% for ordinary non-corporate taxpayers. However, in order to qualify for this tax benefit, the investor is required to hold the stock for a minimum period. In addition, the dividends in question cannot be added to investment income in claiming investment interest expense deduction. The nondeductible investment interest expense can be carried forward to the following year. As a consequence, if there is no other investment income, the investment interest expense may not be deductible. This quandary leads to a situation where an investor must make a choice between the low dividend tax rate and the investment interest expense deduction. This paper offers three possible approaches for an investor to take advantage of the tax benefits. First, an investor may prefer to take full advantage of the reduced tax rate for the entire amount of dividends or long-term capital gain by sacrificing the advantage of the investment interest deduction. This is termed the Reduced Dividend Tax Rate Approach. Second, an investor may decide to deduct the entire amount of investment interest expense by foregoing the advantage of the reduced dividend tax. This is characterized as the Investment Interest Expense Deduction Approach. Third, an investor may prefer to take a partial deduction of the investment interest expense in the current year, and defer the remainder to the following year so as to ensure full offsetting against interest income and short-term capital gains in future years. This is known as the Optimal Approach. This paper demonstrates that the Optimal Approach is the best among these three alternatives. The concept of present value was also taken account in making a decision on investment interest expense deduction.

James G.S. Yang, Zu-Hsu Lee, & Leonard J. Lauricella are members of the faculty at Montclair State University.

Yang, J.G.S., Lee, Z-H., Lauricella, L.J., & Lin, B. (2006). Strategy development for maximizing reduced dividend tax and investment interest deduction. *Review of Business Research*, VI(5), 84-98.

Montclair State University
Taxation: Dividends & Interest

The tax rate for dividends and long-term capital gains is now reduced to only 15%. This paper explains the requirements for taking advantage of this low tax rate. To be qualified the investor must hold the stock for at least 61 days in a 121-day period surrounding the ex-dividend date starting 60 days before the ex-dividend date. In addition, the dividends in question cannot be treated as investment income in claiming an investment interest expense deduction. As a consequence, the investment interest expense may not be deductible unless there is other investment income. Therefore, a taxpayer faces a choice between the low-dividend tax rate and the investment interest expense deduction. This paper further demonstrates that an investor may prefer to take full advantage of the reduced tax rate for the entire amount of dividends or long-term capital gain by sacrificing the advantage of the investment interest deduction. Alternatively, an investor may decide to deduct the entire amount of investment interest expense by forgoing the advantage of the reduced dividend tax. The best result however may be for an investor to take a partial deduction of the investment interest expense in the current year, and defer the remainder to the following year so as to ensure full offsetting against interest income and short-term capital gains in future years. The optimal decision depends on the investment income and investment interest expenses in the future.

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In addition, this paper illustrates an optimal allocation scheme for the investment interest expense deduction that takes into account the high and low tax rates on various types of investment income. Planning to minimize the total tax liability with these constraints in a given period may require the deferral of the deduction for investment interest expenses. This scheme takes full advantage of investment interest expense deduction. Moreover, this paper points out possible situations where an investor may lose the benefits of optimal tax savings. This may occur when interest income and short-term capital gains are greater than investment interest expenses. This might suggest an investor should reallocate the investment portfolio to avoid such a pitfall. This configuration ensures the maximization of tax benefits by means of coordination between investment income and the investment interest expense deduction. Finally, this paper also introduces the technique of present value to the stream of tax savings from an investment interest expense deduction in future years. It makes the decision process more accurate. As a result, this optimal allocation scheme will accomplish the objective of minimizing the total tax liability.

James G.S. Yang, Zu-Hsu Lee, Leonard J. Lauricella, & Beixin Lin are members of the faculty at Montclair State University.

Yang, J.G.S., Chang, C., Lin, B., & Lee, Z-H. (2006). More investor loopholes. *TAXPRO Quarterly Journal, Winter*, 29-33.

Montclair State University
Taxation: Dividends & Capital Gains

This paper begins by stating that the dividend tax rate has been reduced from a maximum of 38.6% to 15% and the long-term capital gain tax rate from 20% to 15% under *Jobs and Growth Tax Relief Reconciliation Act of 2003* (The Act). The difference is substantial. This article points out possible tax loopholes by taking advantage of low-tax dividends and capital gains. A corporation is not required to pay income tax before it can distribute a low-tax dividend. In many instances a corporation reports profits but pays no income tax at all with the help of tax credits, tax havens and net operating loss carryover. Similarly, an individual taxpayer may not pay income tax either, using business losses, itemized deductions, exemptions, etc. As a result, the federal government may collect no income tax from either the corporate or the individual entities. Further, dividend income is taxed at a very low rate, while interest expense from a borrowed fund used to purchase the stock is deductible and can shelter ordinary income from paying high income tax. An investor can exploit the inconsistency between them and double-dip. This paper explains that a dividend from stock purchased with borrowed funds is not qualified for a low tax rate if dividends are included in investment income in claiming an interest deduction. Under any circumstances, investment interest expense is deductible only up to the extent of net investment income. Therefore, in order to augment the deduction of investment interest expense, the investor may intentionally create other investment income, such as interest income or a short-term capital gain. In order to maximize the benefits of a low dividend tax rate, an investor may use cash to purchase high dividend-paying stocks. However, for the purpose of maximizing the benefit of investment interest expense deduction, an investor may use a margin account to buy corporate bonds.

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Moreover, an investor may purchase the stock before the dividend date. After receiving a cash dividend, the investor may sell the stock to realize a short-term capital loss. Cash dividends are taxed at a rate as low as 15%, while a short-term capital loss can deduct ordinary income that reduces income tax by as much as 35%. The investor can take advantage of both. This paper points out that, for the investor to enjoy the low-tax dividend, The Act imposes a holding period of 61 days in a 121-day period surrounding the ex-dividend date beginning 61 days before the ex-dividend date. The paper further demonstrates that a corporation's earnings can end up in a stockholder's hands in three different forms - cash dividends, short-term capital gain or long-term capital gain. A corporation can maneuver among them to maximize tax benefits for the stockholders. Nowadays, both dividends and long-term capital gains are taxed at a lower rate, but the tax liabilities are due immediately. Is there any way to delay the tax payment? The paper points to the tax-deferred annuity account; unfortunately, it loses the benefit of the lower tax rate. In summary, The Act has substantially reduced tax rates, but it opens up many tax loopholes.

James G.S. Yang, Chiabo Chang, Beixin Lin, & Zu-Hsu Lee are members of the faculty at Montclair State University.

Yang, J.G.S., Jeffers, A.E., & Lin, B. (2006). Abusive tax shelters - heavy penalties under the American Jobs Creation Act of 2005. *The CPA Journal*, 76(8), 40-45.

Montclair State University
Taxation: Tax Shelters

This paper points out that the American Jobs Creation Act of 2005 has imposed much more stringent requirements on tax shelter reporting. It requires any tax shelter promoter to file an information return. Any tax practitioner who fails to register the tax shelter will be subject to a separate penalty, in addition to the accuracy-related penalty. The accuracy-related penalty is also substantially increased. The interest on the underpayment of tax is no longer deductible not only for individuals but also for corporations. In addition, the statute of limitations may be extended from three years to four years. Even if registered, anyone who furnishes false or incomplete information is also subject to additional penalties. Further, the tax shelter promoter must maintain an investor list and make the list available to the IRS upon written request. Failure to do so is subject to a prohibitive penalty. The IRS has the authority to enjoin anyone, who violates the rules, from practice. In addition, Circular 230 has been amended. It is aimed at attaining higher ethical standards for tax practitioners. This paper explains the principles of the best practices for tax advisors. It delineates the requirements for a tax advisor to engage in a covered opinion. Additionally, the paper shows that a tax advisor must be knowledgeable in relevant tax laws. Before a covered opinion can be offered, the tax practitioner must examine all relevant tax laws in light of the tax issue. The covered opinion must disclose what the tax advisor can express in the opinion and what he is not allowed to do. This paper further offers some real-world examples of abusive tax shelters. A tax advisor must be aware of the difference between a listed transaction and a reportable transaction. A listed transaction is a tax strategy that the IRS has determined to be abusive and thus unlawful. A tax practitioner must not recommend it to a client. In comparison, however, a reportable transaction may have the intent of tax avoidance, but it may be lawful. A tax advisor must examine all facts and circumstances in deciding whether the transaction should be recommended to a client.

James G.S. Yang, Agatha E. Jeffers, & Beixin Lin are members of the faculty at Montclair State University.

Yin, J., & Gates, D. (2006). Elasticity of energy demand and challenges for China's energy industry. *China and World Economy*, 14(4), 75-92.

Seton Hall University
Management: International

The rapid growth of energy demand, the lagging growth of energy production and rising pollution problems have raised concerns in a number of policy areas including the availability and cost of energy supply and the possibility of further adverse impacts on the environment. This paper begins with an overview of recent developments in energy demand and supply in China. Using a traditional demand elasticity approach, it analyzes the elasticity of each of four major energy end uses and the potential for adjustments in their relationships. The paper concludes with suggestions for public policy to meet the challenge of growing energy demand and implications for the private sector, including both private and foreign investments.

Jason Yin is a member of the faculty at Seton Hall University.

Yin, J.Z. (2006). China in the antidumping war against China. In S. Bao, S. Lin, & C. Zhao (Eds.), *The Chinese economy after WTO accession* (pp. 209-224). England: Ashgate Publishing.

Seton Hall University
Management: International

This chapter closely examines WTO's antidumping provision and cases to see what actual and potential problems lurk in its shadows. It also analyzes the structure and characteristics of antidumping litigation against China. Based on the analysis, strategic and policy recommendations are made for the Chinese government and enterprises to be better prepared in the antidumping trade disputes and better able to protect its economic and trade interests.

Jason Yin is a member of the faculty at Seton Hall University.

Zhang, S., & Fjermestad, J. (2006). Bridging the gap between traditional leadership theories and virtual team leadership. *International Journal of Technology, Policy and Management*, 6(3), 274-291.

***New Jersey Institute of Technology
Management: Virtual Team Leadership***

This paper identifies the paucity of theoretical development in virtual team leadership research and proposes that virtual team leadership research can be more rigorous and enriched by applying traditional leadership theories, specifically, leadership traits theory and contingency theory. Existing virtual team leadership research regarding these two theories is reviewed and limitations are discussed. Four contingencies which characterize virtual team context are identified including physical distance, communicational distance, organizational distance and cultural distance. Three important leadership traits in virtual team context are discussed: communication competency, environmental alertness, and influence power. This paper calls for a hybrid approach in virtual team leadership research. The implications of the four virtual team contingencies on these leadership traits are presented and research propositions are raised. A conceptual model is presented based on the propositions.

Jerry Fjermestad is a member of the faculty and Suling Zhang is a Ph. D. student at New Jersey Institute of Technology.

SECTION 3: TEACHING NOTES

This section contains one-page summaries of examples of excellence in the classroom. The submissions are published alphabetically in order of the last name of the first author. In addition, the names of each author and the school represented are identified.

Public Schools: Planning for the Future

Steven E. McHugh, Sr., PhD

Centenary College

What do a group of Master of Business Administration (MBA) learners and an elementary school district have in common? This question was explored during the fall semester 2006 at Centenary College. The particular school, Great Meadows Regional School District, is located in Warren County, New Jersey. As with many public schools, Great Meadows Regional School District is a highly active and valuable piece of the community. It possesses a collection of impressive indicators relating to academic testing results, awards, community outreach, and financial grant obtainment. However, Great Meadows Regional School District recognizes the focus that local communities place on school funding. This recognition motivated Great Meadows Regional School District to reach out to Centenary College.

The answer to “What do a group of Master of Business Administration learners and an Elementary School District have in common?” resides in the collection of directed and experiential skills possessed by MBA learners. These skills include abilities in business and public administration, as well as planning and strategy. This union included an engagement of Centenary College’s MBA capstone students in a consultant/client relationship, with the objective of providing actionable content to Great Meadows Regional School District.

This experiential learning activity was divided into four separate phases. Phase one, project mission, description, and scope creation, included the initial meeting with the school district’s superintendent and an environmental scanning exercise. Because of these activities, the class identified their purpose and completed a detailed project plan. The completion of this activity enabled the transition into the second phase, data collection and analysis. With

school funding as an underlying topic, the MBA students collected assessment, demographic, and school tax information on municipalities throughout Northern New Jersey. This information was used to create a Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis and a collection of cross tabulation analyses to compare Great Meadows Regional School District with other school systems. During the third phase, brain storming and recommendation creation, the class developed a number of creative suggestions intended to communicate the school district's achievements and value to its municipality. The fourth phase, reporting, offered an opportunity for the class to present their report to the Great Meadows Regional School District's Board of Education.

Using the experiential learning method, this project empowered the MBA learners to engage in real world activities, while providing a valuable service to a local school system. The project was assessed using a predefined capstone rubric, peer evaluations, and client feedback. Although, this educational project provided both Centenary College and Great Meadows Regional School District media exposure, the purpose was directed toward learner development and delivered indispensable practice, not otherwise offered in the classroom.

Student-Oriented PowerPoint Presentations

David P. Paul, III

Monmouth University

There are many different and effective methods of teaching marketing courses. Some faculty like to “straight lecture”, others are more participative in their approach to knowledge transfer. Regardless of the individual pedagogical approach utilized, many instructors are now availing themselves of the very powerful PowerPoint packages supplied with their textbooks. In fact, there appears to be no Principles of Marketing text currently on the market which doesn’t have its own extensive collection of PowerPoint slides, and many texts in other, more specific, areas of marketing also supply these teaching aids to instructors. These collections of overheads, either as originally supplied by the textbook manufacturers or as supplemented according to the instructor’s individual preferences, can be of great help in teaching. Not only may they serve as a method to keep one’s lecture “on track”, they can contain numerous visible examples useful in the illustration of points made by the instructor (e.g. advertisements of particular products, charts, graphs).

I personally rely heavily on PowerPoint overheads in my classes, while years ago I maintained a large (and heavy!) collection of acetates. When I was using acetates, I found that I had to make a conscious effort to allow students sufficient time to take notes, because they said that I had a tendency to “go too fast”. When I switched to PowerPoint presentations, the problem only got worse – it’s just so easy simply to advance to the next slide, especially with all the neat automated graphics and sound clips available! On the other hand, I have this strange idea that my lecture/explanation/discussion somehow had some degree of “added value”, which many of the students were missing because they were all writing madly, trying to capture on paper the details of the contents of every slide.

Here’s how I solved the problem. On the first day of class, when I distribute my syllabus and explain what I will expect from the students during the semester, I announce that most of my PowerPoint overheads for each chapter will be available on the course’s password-protected Web site, and explain how students who are enrolled in the course can access this site. I then post on the Web, at least one week before each topic is covered, all the overheads I plan to use in class. If it’s a completely new class (i.e., a new prep) for me, or one I haven’t taught in a while, I review the materials I will use in class at least a week before students should encounter the material, and post my PowerPoint package on the web as soon as it’s ready. If the class is one I’ve taught recently, I simply post the entire package of slides relating to the “topic of the day” and make what I deem to be appropriate changes/upgrades to my copy of the Power Point overheads.

Students may download and read (or, at least, print out) the basic “package” of materials I plan to cover. Of course, as there almost always have been some (occasionally major) changes in the overheads, students will quickly find that class attendance is still necessary. While there almost always have been modifications, additions, and/or deletions of the

overheads to which the students had access on the Web, the availability of the basic package of overheads can potentially result in much less writing on the students' part.

Students are encouraged to download and examine the overheads before the material is to be covered in class, and even to bring the printed overheads to class and take notes directly on them, if they wish. This approach seems to greatly decrease the "mad scribbling" of students trying to take notes, and simultaneously increasing the students' attention to the "words of wisdom" of the instructor. It also greatly increases the amount of class discussion of the topics covered. Since students don't have to spend nearly as much time writing, they can actually spend time thinking and comprehending.

Of course, while some students do take the above approach, others prefer to take notes the "traditional way" in class and merely print out the overheads before each test, as a kind of review. Others do not appear to use the overheads at all. "You can lead a horse to water, but you can't make him drink." I have found that since I adopted the technique, students' comprehension of the material covered in the course (as measured by grades on tests and exams) seems to be significantly higher.

Linking Classrooms to Business Organizations

Alfred M. Pelham, Ph.D.

The College of New Jersey

The purpose of this note is to describe an example of a classroom exercise in 2006 that underscores the learning opportunities available to students when classrooms are linked to business organizations. The example that is discussed will be Professor Pelham's Professional Selling class.

In this class, Professor Pelham emphasizes the need for improvement in communication skills, particularly active listening and appropriate questions that foster this type of listening. Students are paired off and must play the role of listener and talker. The listener practices active listening skills to develop a deep understanding of the talker's personality and background. After learning the fundamentals of the selling process, students practice selling skills in multiple role-playing exercises where they are videotaped selling a product or service to Professor Pelham, who acts the role of the buyer. Student are expected to view their videotapes while reviewing the written feedback provided to them and indicate area that they will focus on for improvement.

Sales managers are invited throughout the semester to discuss selling careers, selling principles, and their firms. Examples of the firms participating in Professor Pelham's class include Sanofi-Aventis, Hilti Corp., L'Oreal, Federated Insurance, Northwest Mutual Insurance, Standard Register, Ameriprise, AXA-Advisors, and ADP. These sales managers judge the role play exercises, using an assessment rubric, along with other students in the class, to give feedback to the students participating in the role-play exercise. There is a competition each semester for the best role-play exercise, sponsored by Federated Insurance. The winner receives a gift certificate and their name on the Federated "Best of the Best Plaque" displayed at the School of Business. The winner also is invited to compete at the National Collegiate Sales Competition, coached by Professor Pelham. Sales managers from the companies mentioned above also coach the students who will compete at the competition.

Communication and selling skills are also enhanced by viewing videotaped selling encounters where students are expected to critique verbally and in written form those selling encounters. When sales managers are present during these sessions, they also critique the videotaped selling encounter. These sales managers also conduct role play exercises for the class where they sell to a colleague or sell to Professor Pelham to give the students an understanding of the nature of the selling conversation in their industry. The following is a quote from a student who took the Professional Selling course: "I truly consider myself lucky to have taken Professional Selling, because this class, along with your teachings, have helped me determine exactly which career path I shall follow in life...For the last two and a half years, I have bounced between several concentrations within business in an attempt to hopefully discover something to ignite a passion within me, all failing to do so. However, the opportunities offered with a sales career, such as job security, performance-oriented

compensation, promotability and acting as a consultant for customers and aiding them in finding solutions to their problems, have sparked that fire that went missing for so long. Thank you very much for that...I definitely would not have been able to achieve something like that without the work and experience gained by taking your class, including your guidance as a professor! Thank you again!"

Business Advisors and Mentors - A New Approach to Business Community Involvement**Cheryl Veronda*****Centenary College***

Like many business schools, Centenary College has long benefited from advisory involvement from business leaders. Distinguished business leaders have long been involved with boards of trustees, and departmental advisory groups. Over the past three years, Centenary has developed a new type of advisory group: Business Advisors and Mentors (BAM).

The SIFE Team at Centenary College was founded in 1992 and has long used an advisory board of distinguished local business people. The advisory board was helpful – they reviewed and made suggestions regarding projects and presentations. However the advisors to the SIFE Team (Prof. Cheryl Veronda and Dr. Steven McHugh) perceived the need for a new type of relationship, thus the BAM was developed three years ago. The primary goal of BAM is to provide our students with ongoing mentorship and guidance from this close-knit group. We approached a local leader with a long history of involvement with both Centenary College and the SIFE Team: Mr. Norman Worth, President and General Manager of the local radio station, WRNJ. Norman appreciated the idea and helped recruit other local leaders.

Part of the design of the group is that the business leaders, themselves, are close, so that the students benefit from the sense of community. However members' backgrounds and disciplines are diverse, so maximum learning can occur. Students meet with the BAM on a monthly basis on Friday mornings from 8:15 – 9:15 throughout the academic year. The BAM members' involvement has provided invaluable training and coaching. For example, students developed a PSA on financial literacy, with our local radio president personally helping them refine their marketing communication and produce it. In another example, an insurance company partner helped students with their research on the ethical issues surrounding insurance fraud. A business owner with an accounting degree even opened and explained his books to our students!

However the benefits of Business Advisors and Mentors go far beyond their areas of business expertise. One of the initial reasons for development, which has come to fruition, is that they provide true mentorship in the so-called “soft skills” which, of course, are critical for gaining (and keeping) employment. For example, several members noted the need to provide instructions on the art of writing thank you letters. In addition to advice on general business issues, BAM members also look for ways to help the individual as they get to know the students over time. For example, a BAM member took one student aside and tutored her on how to shake hands more appropriately. BAM continually stresses the importance of details which may seem unimportant to students: from ironing a shirt to stating someone's title correctly. Students respect the wisdom of these business community leaders and gain self-confidence from the respect the BAM members, in turn, give them. Providing students

with ongoing real-world coaching from these business leaders is turning out to be an invaluable part of students' overall business education.

SECTION 4: PUBLICATIONS BY COLLEGE

This section contains the individual citations sorted in alphabetical order by college. Within colleges, the citations are sorted in alphabetical order by discipline. The disciplines are Accounting, Decision Sciences, Economics, Finance, Information Technology, Legal Studies, Management, Marketing, Pedagogy, and Taxation. The abstract for a given publication may be found in Section 2. Section 2 lists the publications alphabetically in order of the last name of the first author appearing in the citation.

In this section, the layout of the information for each publication is given below. Multiple citations from the same school are placed under a single heading.

College and/or University:

Citation of the Publication

Discipline: Specific application

Bloomfield College:

Bynoe, A.J., & Fogarty Di Liberto, M.J. (2006). Developments in demographics in selected Caribbean countries. *International Advances in Economic Research*, 12(3), 432.

Economics: Developing Countries

Fogarty Di Liberto, M.J., & Sue, D.L. (2006). The economics of control: An application. *International Advances in Economic Research*, 12(4), 553.

Economics: Individual Choice

Kean University:

Abraham, T., Bullen, C., et al. (2006). IT workforce trends: Implications for IS programs. *Communications of the Association for Information Systems*, 17, 1147-1170.

Information Technology: Workforce

Bullen, C.V., Abraham, T., et al. (2006). The information technology workforce: Trends and implications 2005-2008. *MIS Quarterly Executive*, 5(2), 47-54.

Information Technology: Workforce

Monmouth University:

Skiba, M. (2006). Strategies for identifying and minimizing medication errors in health care settings. *The Health Care Manager, 25*(1), 70-77.

Management: Healthcare

Sharpe, D.R. (2006). Shop floor practices under changing forms of managerial control: A comparative ethnographic study of micro-politics, control and resistance within a Japanese multinational. *Journal of International Management, 12*(3), 318-339.

Management: International

Chandra, A., Finlay, J.B., & Paul, D.P. III. (2006). Overall outpatient satisfaction and its components: Perceived changes at the Huntington VA Medical Center over five years. *Hospital Topics, 84*(4), 33-36.

Marketing: Healthcare

Chandra, A., Smith, L.A., & Paul, D.P. III. (2006). What do consumers and healthcare providers in West Virginia think of long-term care? *Hospital Topics, 84*(3), 33-38.

Marketing: Healthcare

Emmett, D., Paul, D.P. III, Chandra, A., & Barrett H. (2006). Pharmacy layout: What are consumers' perceptions? *Journal of Hospital Marketing & Public Relations, 17*(1), 67-77.

Marketing: Healthcare

Monmouth University (continued):

Paul, D.P. III, Chandra, A., & Lambrinos, F. (2006). Global pharmaceutical costs: Evaluating the American approach. *Journal of Medical Marketing*, 6(1), 38-48.

Marketing: Healthcare

Nass, L., Paul, D.P. III, Alexis, G.Y., & Crocker, M.C. (2006). Coming to America: Guidelines and suggestions for a European medical device company wishing to enter the US market. *Journal of Medical Marketing*, 6(3), 172-187.

Marketing: Healthcare

Mosca, J., Paul, D., & Skiba, M. (2006). Technology increases students' attention. *Journal of College Teaching & Learning*, 3(8), 7-13.

Pedagogy: Technology Impact

Montclair State University:

Chung, S., & Narasimhan, (2006). Implications of International Financial Reporting Standard (IFRS) No. 6 for the extractive industry companies in the United States. *Oil, Gas & Energy Quarterly*, 55(2), 17-26.

Accounting: International

Jeffers, A. E., Yang, J.G.S., Kleinfeld, D., & Linder, C. (2006). New requirements for tax incentives in U.S. possessions. *International Tax Journal*, 32(4), 29-37.

Accounting: International

Jeffers, A.E., & Yang, J.G.S. (2006). The impact of the U.S.A. Patriot Act on foreign banking operations and anti-money laundering measures. *International Journal of Business Research*, VI(3), 177-189.

Accounting: International

Abdallah, W.M., Firoz, N.M., Sintim, H., & Murtuza, A. (2006). The use of international transfer pricing in performance evaluation of foreign subsidiary managers. *The National Accounting Journal*, 8(1), 33-43.

Accounting: International Transfer Pricing

Chang, C. (2006). Sourcing, inventory and agency relationship. *International Journal of Global Logistics & Supply Chain Management*, 1(2), 177-192.

Accounting: Supply Chains

Montclair State University (continued):

Yang, J.G.S., Lee, Z-H., & Lauricella, L.J. (2006). Optimizing reduced dividend tax and investment interest deduction. *The National Accounting Journal*, 8(1), 19-27.

Taxation: Dividends & Interest

Yang, J.G.S., Lee, Z-H., Lauricella, L.J., & Lin, B. (2006). Strategy development for maximizing reduced dividend tax and investment interest deduction. *Review of Business Research*, VI(5), 84-98.

Taxation: Dividends & Interest

Yang, J.G.S., Chang, C., Lin, B., & Lee, Z-H. (2006). More investor loopholes. *TAXPRO Quarterly Journal*, Winter, 29-33.

Taxation: Dividends & Capital Gains

Yang, J.G.S., Jeffers, A.E., & Lin, B. (2006). Abusive tax shelters - heavy penalties under the American Jobs Creation Act of 2005. *The CPA Journal*, 76(8), 40-45.

Taxation: Tax Shelters

New Jersey City University:

Nass, L., Paul, D.P. III, Alexis, G.Y., & Crocker, M.C. (2006). Coming to America: Guidelines and suggestions for a European medical device company wishing to enter the US market. *Journal of Medical Marketing*, 6(3), 172-187.

Marketing: Healthcare

New Jersey Institute of Technology:

Kudyba, S., Hamar, G.B., & Gandy, W.M. (2006). Utilising neural network applications to enhance efficiency in the healthcare industry: Predicting populations of future chronic illness. *International Journal of Business Intelligence and Data Mining*, 1(4), 371-383.

Decision Sciences: Healthcare

Fjermestad, J., Passerini, K., Patten, K., Bartolacci, M.R., & Ullman, D. (2006). Moving towards mobile third generation telecommunications standards: The good and bad of the 'anytime/anywhere' solutions. *Communications of the Association for Information Systems*, 17, 71-89.

Information Technology: Mobile Communications

Saitta, J.A., & Fjermestad, J. (2006). A basic model for information technology outsourcing. *Journal of Information Science and Technology*, 2(4), 7-29.

Information Technology: Outsourcing

Rapp, W., Wankadiaz, R., & Mehta, R. (2006). Dendrite's entry into Central & East European market. *E-Business Review*, VI, 126-131.

Information Technology: Pharmaceuticals

Whitworth, B., Fjermestad, J., & Mahinda, E. (2006). The web of system performance. *Communications of the ACM*, 49(5), 93-99.

Information Technology: System Performance

New Jersey Institute of Technology (continued):

Rapp, W.V., & Islam, M. (2006). Japanese mini-banks: Retail banking services through convenience stores. *Asian Business & Management*, 5(2), 187-206.

Management: Convenience Stores

Damanpour, F., & Schneider, M. (2006). Phases of the adoption of innovation in organizations: Effects of environment, organization and top managers. *British Journal of Management*, 17(3), 215-236.

Management: Innovation

Schneider, M., & Somers, M. (2006). Organizations as complex adaptive systems: Implications of complexity theory for leadership research. *The Leadership Quarterly*, 17(4), 351-365.

Management: Leadership Model

Passerini, K. (2006). The power of alliances: The Ugandan Infectious Disease Institute initiative. *Society and Business Review*, 1(3), 220-234.

Management: Strategic Alliances

Kudyba, S. (2006). Enhancing organisational information flow and knowledge creation in re-engineering supply chain systems: An analysis of the U.S. automotive parts and supplies model. *International Journal of Innovation Management*, 10(2), 163-173.

Management: Supply Chains

New Jersey Institute of Technology (continued):

Zhang, S., & Fjermestad, J. (2006). Bridging the gap between traditional leadership theories and virtual team leadership. *International Journal of Technology, Policy and Management*, 6(3), 274-291.

Management: Virtual Team Leadership

Mehta, R., Polsa, P., Mazur, J., Xiucheng, F., & Dubinsky, A. (2006). Strategic alliances in international distribution channels. *Journal of Business Research*, 59(10-11), 1094-1104.

Marketing: International

Mehta, R., Larsen, T., Rosenbloom, B., & Ganitsky, J. (2006). The impact of cultural differences in U.S. business-to-business export marketing channel strategic alliances. *Industrial Marketing Management*, 35(2), 156-165.

Marketing: International

Anderson, R.E., Dubinsky, A., & Mehta, R. (2006). *Personal selling: Building customer relationships and partnerships*. Boston: Houghton-Mifflin.

Pedagogy: Marketing

Passerini, K. (2006). Evaluating learning management systems: Leveraging learned experiences from interactive multimedia. *International Journal of Web-based Learning and Teaching Technologies*, 1(3), 1-27.

Pedagogy: Web-based Learning

Rider University:

Haywood, M.E., McMullen, D.A., & Sanchez, M.H. (2006). Which certification is right for me? *New Accountant*, 717, 8-11.

Accounting: Certification

Ndubizu, G.A., & Sanchez, M.H. (2006). The valuation properties of earnings and book value prepared under US GAAP in Chile and IAS in Peru. *Journal of Accounting and Public Policy*, 25(2), 140-170.

Accounting: International

Haywood-Sullivan, M.E., & McMullen, D.A. (2006). Looking for revenue in all the wrong places? *Tennessee CPA Journal*, August/September, 20-23.

Accounting: Revenue

Nadarajah, S., & Ahsanullah, M. (2006). Elliptically symmetric Pearson type II: Distribution of the product and ratio. *Journal of Applied Statistical Science*, 15(1), 1-9.

Decision Sciences: Applied Statistics

Lakner, P., & Nygren, L.M. (2006). Portfolio optimization with downside constraints. *Mathematical Finance*, 16(2), 283-299.

Decision Sciences: Investment Allocation

Rider University (continued):

Ahsanullah, M., & Raqab, M.Z. (2006). *Recent developments in ordered random variables*. New York: Nova Science Publishers.

Decision Sciences: Order Statistics

Ahsanullah, M. (2006). The generalized order statistics from exponential distribution. In M. Ahsanullah, & M.Z. Raqab (Eds.), *Recent developments in ordered random variables* (pp. 229-237). New York: Nova Science Publishers.

Decision Sciences: Order Statistics

Ahsanullah, M. (2006). On generalized order statistics from exponential distribution. *Journal of Statistical Research*, 40(2), 21-27.

Decision Sciences: Order Statistics

Raqab, M.Z., & Ahsanullah, M. (2006). Generalized secant hyperbolic order statistics and associated inferences. *Statistics*, 40(4), 325-338.

Decision Sciences: Order Statistics

Ahsanullah, M., & Hijab, O. (2006). Some characterizations of geometric distribution by weak records. In M. Ahsanullah, & M.Z. Raqab (Eds.), *Recent developments in ordered random variables* (pp. 187-195). New York: Nova Science Publishers.

Decision Sciences: Record Values

Rider University (continued):

Meric, G., Ratner, M., Lentz, C., & Meric, I. (2006). Global portfolio diversification implications of the co-movements of Latin American stock markets with the world's other stock markets. *Journal of Emerging Markets*, 32-39.

Finance: International

Ratner, M., Meric, I., & Meric, G. (2006). Sector dispersion and stock market predictability. *Journal of Investing*, 15(1), 56-61.

Finance: Sector Dispersion

Ratner, M., Meric, I., & Meric, G. (2006). Do sector returns lead the stock market? The international evidence. *Global Business and Finance Review*, 11(2), 1-10.

Finance: Sector Returns

Meric, I., Ratner, M., & Meric, G. (2006). Linkages between DJIA, S&P 500, and NASDAQ Composite daily index returns in bull and bear markets. *Pennsylvania Journal of Business and Economics*, 12(1), 67-77.

Finance: Stock Index Linkages

Procaccino, J.D., Verner, J.M., & Lorenzet, S.J. (2006). Defining and contributing to software development success. *Communications of the ACM*, 49(8), 79-83.

Information Technology: Software Development

Rider University (continued):

Procaccino, J.D., & Verner, J.M. (2006). Software project managers and project success: An exploratory study. *The Journal of Systems & Software*, 79(2), 1541-1551.

Information Technology: Software Development

Nemiro, J.E., Klein, G.D., McGee, C., Beyerlein, M.M., & Gorman, N.S. (Eds.). (2006). *Building collaborative work systems: Lessons for leaders*. Denton, TX: The Center for Collaborative Organizations, University of North Texas.

Management: Collaborative Work Systems

Schneer, J.A., & Reitman, F. (2006). Time out of work: Career costs for men and women U.S. managers. *Equal Opportunities International*, 13(4), 285-298.

Management: Gender Differences

Lorenzet, S.J., Cook, R.G., & Ozeki, C. (2006). Improving performance in very small firms through effective assessment and feedback. *Education & Training*, 48(8/9), 568-583.

Management: Human Resources

Rider University (continued):

Donovan, J.J., & Hafsteinsson, L.G. (2006). The impact of goal-performance discrepancies, self-efficacy, and goal orientation on upward goal revision. *Journal of Applied Social Psychology, 36*(4), 1046-1069.

Management: Performance Goals

Sanchez, M.H., & Sanchez, P.M. (2006). What consumers want from physician websites: An exploratory analysis. *Services Marketing Quarterly, 28*(2), 25-40.

Marketing: Healthcare

Darian, J., & Darian, L. (2006). Developing strategies for household water conservation through social marketing: An investigation of consumers' beliefs, motivations, and behavior. *International Journal of Environmental, Cultural, Economic and Social Sustainability, 2*(2), 139-150.

Marketing: Water Conservation

Cook, R.G., & Belliveau, P. (2006). *The experiential student team consulting process: A guidebook for students, clients & instructors*. Mason, OH: Thomson Custom Publishing.

Pedagogy: Consulting Process

Hernandez, S.A., & Newman, C. (2006). Minding our business: A model of service-learning in entrepreneurship education. *Journal of Entrepreneurship Education, 9*, 53-76.

Pedagogy: Entrepreneurship

Rider University (continued):

Klein, G.D., & Newman, C.M. (2006). Call from peerless bank: A case consideration of telemarketing and ethics. *Journal of the International Academy for Case Studies*, 12(3), 103-120.

Pedagogy: Marketing

Klein, G.D., & Newman, C.M. (2006). Call from peerless bank: A case consideration of telemarketing and ethics. *Journal of the International Academy for Case Studies*, 12(4), 99-114.

Pedagogy: Marketing

Sumutka, A.R., Sumutka, A.M., & Margarido, G.S. (2006). Planning for the 2008-2010 zero-percent adjusted net capital gain rate. *The CPA Journal*, 76(12), 40-49.

Taxation: Dividends & Capital Gains

Rowan University:

Anandarajan, A., Hasan, I., Isik, I., & McCarthy, C. (2006). The role of earnings and book values in pricing stocks: Evidence from Turkey. *Advances in International Accounting*, 19, 59-89.

Accounting: Equity Valuation

Chung, S., & Narasimhan, (2006). Implications of International Financial Reporting Standard (IFRS) No. 6 for the extractive industry companies in the United States. *Oil, Gas & Energy Quarterly*, 55(2), 17-26.

Accounting: International

Isik, I., & Akcaoglu, E. (2006). An empirical analysis of productivity developments in “traditional banks”: The initial post-liberalization experience. *Central Bank Review*, 6(1), 1-35.

Finance: Banking

Isik, I., & Uysal, D. (2006). The sources of productivity growth in Turkish banks by ownership: The initial responses of public, private and foreign banks to liberalization. *Turkish Studies*, 7(3), 365-403.

Finance: Banking

Rowan University (continued):

Guner, B., Lee, J., & Habte-Giorgis, B. (2006). Strategic orientation and export performance: A three-country study of manufacturing firms. *Journal of Transnational Management*, 12(2), 61-76.

Finance: International

Meric, G., Ratner, M., Lentz, C., & Meric, I. (2006). Global portfolio diversification implications of the co-movements of Latin American stock markets with the world's other stock markets. *Journal of Emerging Markets*, 32-39.

Finance: International

Ratner, M., Meric, I., & Meric, G. (2006). Do sector returns lead the stock market? The international evidence. *Global Business and Finance Review*, 11(2), 1-10.

Finance: Sector Dispersion

Ratner, M., Meric, I., & Meric, G. (2006). Sector dispersion and stock market predictability. *Journal of Investing*, 15(1), 56-61.

Finance: Sector Dispersion

Meric, I., Ratner, M., & Meric, G. (2006). Linkages between DJIA, S&P 500, and NASDAQ Composite daily index returns in bull and bear markets. *Pennsylvania Journal of Business and Economics*, 12(1), 67-77.

Finance: Stock Index Linkages

Rowan University (continued):

Schoen, E.J., Hogan, M.M., & Falcheck, J.S. (2006). *Johanns v. Livestock Marketing Ass'n*: Demise of first amendment protection against compelled commercial speech. *Southern Law Journal*, XVI(1), 93-106.

Legal Studies: First Amendment Rights

Schoen, E.J., & Falcheck, J.S. (2006). Equal protection, due process, and same-sex marriage: The reformation continues. *Midwest Law Journal*, 20, 23-77.

Legal Studies: Same-Sex Marriage

McFarland, D., & Hamilton, D. (2006). Adding contextual specificity to the technology acceptance model. *Computers in Human Behavior*, 22(3), 427-447.

Management: Information Technology

Byrd, K. (2006). Managing the worldwide web: Why ICANN can't! *E-Business Review*, VI(1), 24-30.

Management: Internet

Rudin, J.P. (2006). Unfinished business: Problems with corporate recruiting websites. *E-Business Review*, 6, 132-135.

Management: Recruiting

Rowan University (continued):

Dickson, P.H., Weaver, K.M., & Hoy, F. (2006). Opportunism in the R&D alliances of SMEs: The roles of the institutional environment and SME size. *Journal of Business Venturing*, 21(4), 487-513.

Management: Research & Development

McFarland, D., & Hamilton, D. (2006). Factors affecting student performance and satisfaction: Online versus traditional course delivery. *The Journal of Computer Information Systems*, 46(2), 25-32.

Pedagogy: Online Course Delivery

Rutgers University - Camden:

Hauser, S., Yaari, U., Tanchuma, Y., & Baker, H. (2006). Initial public offering discount and competition. *Journal of Law and Economics*, XLIX, 331-351.

Finance: IPO Pricing

Arnold, T., & Spell, C.S. (2006). The relationship between justice and benefits satisfaction. *Journal of Business and Psychology*, 20(4), 599-620.

Management: Benefits Satisfaction

Khatri, N., Baveja, A., Boren, S.A., & Mammo, A. (2006). Medical errors and quality of care: From control to commitment. *California Management Review*, 48(3), 115-141.

Management: Healthcare

Porter, G. (2006). Profiles of workaholism among high-tech managers. *Career Development International*, 11(5), 440-462.

Management: High-Tech Workaholics

Porter, G., & Kakabadse, N.K. (2006). HRM perspectives on addiction to technology and work. *Journal of Management Development*, 25(6), 535-560.

Management: Workaholics

Rutgers University – Camden (continued):

Porter, G., & Herring, R.A. (2006). The unlikely referral of workaholics to an employee assistance program. In R. Burke (Ed.), *Research companion to working time and work addiction* (pp. 242-269). Northampton: Edward Elgar.

Management: Workaholics

Ruth, J.A., & Simonin, B.L. (2006). The power of numbers: Investigating the impact of event roster size in consumer response to sponsorship. *Journal of Advertising*, 35(4), 7-20.

Marketing: Event Sponsorship

Schindler, R.M. (2006). The 99 price ending as a signal of a low-price appeal. *Journal of Retailing*, 82(1), 71-77.

Marketing: Impact of 99 Price Ending

Rutgers University - Newark and New Brunswick:

Alles, M., Kogan, A., Vasarhelyi, M., & Warren, J.D. Jr. (2006). Guarding the auditing guards. *Strategic Finance*, 87(8), 30-35.

Accounting: Auditing

Alles, M.G., Tostes, F., Vasarhelyi, M.A., & Riccio, E.L. (2006). Continuous auditing: The USA experience and considerations for its implementation in Brazil. *Journal of Information Systems and Technology Management*, 3(2), 211-224.

Accounting: Auditing

Alles, M., Brennan, G., Kogan, A., & Vasarhelyi, M.A. (2006). Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens. *International Journal of Accounting Information Systems*, 7(2), 137-161.

Accounting: Auditing

Hoitash, R., Kogan, A., & Vasarhelyi, M.A. (2006). Peer-based approach for analytical procedures. *Auditing*, 25(2), 53-84.

Accounting: Auditing

Ravid, S.A., Wald, J.K., & Basuroy, S. (2006). Distributors and film critics: Does it take two to Tango? *Journal of Cultural Economics*, 30(3), 201-218.

Economics: Motion Picture Critics

Rutgers University - Newark and New Brunswick (continued):

Balvers, R.J., & Wu, Y. (2006). Momentum and mean reversion across national equity markets. *Journal of Empirical Finance*, 13(1), 24-48.

Finance: Momentum & Mean Reversion

Qi, M., & Wu, Y. (2006). Technical trading-rule profitability, data snooping, and reality check: Evidence from the foreign exchange market. *Journal of Money, Credit, and Banking*, 38(8), 2135-2158.

Finance: Trading Rules

Hoitash, R., Kogan, A., & Vasarhelyi, M. (2006). Measuring information latency. *International Journal of Digital Accounting Research*, 6(11), 1-24.

Information Technology: Information Flow Latency

Cho, T.S. (2006). The effects of executive turnover on top management team's environmental scanning behavior after an environmental change. *Journal of Business Research*, 59(10-11), 1142-1150.

Management: Executive Turnover Impact

Miller, C.C., ogilvie, dt, & Glick, W.H. (2006). Assessing the external environment: An enrichment of the archival tradition. In D.J. Ketchen, & D.D. Bergh (Eds.), *Research methodology in strategy and management* (Vol. 3, pp. 97-122).

Management: External Environment

Rutgers University - Newark and New Brunswick (continued):

Parks-Yancy, R., DiTomaso, N., & Post, C. (2006). The social capital resources of gender and class groups. *Sociological Spectrum*, 26(1), 85-113.

Management: Gender and Class Groups

Damanpour, F., & Schneider, M. (2006). Phases of the adoption of innovation in organizations: Effects of environment, organization and top managers. *British Journal of Management*, 17(3), 215-236.

Management: Innovation

Cantwell, J.A., & Santangelo, G.D. (2006). The boundaries of firms in the new economy: M&As as a strategic tool toward corporate technological diversification. *Structural Change and Economic Dynamics*, 17, 174-199.

Management: Mergers & Acquisitions

Cantwell, J.A., & Santangelo, G.D. (2006). Evolution of markets, technology and M&As. In B. Cassiman, & M.G. Colombo (Eds.), *Mergers and acquisitions: The innovation impact* (pp. 28-36). Cheltenham: Edward Elgar.

Management: Mergers & Acquisitions

Cantwell, J.A., & Barnard, H. (2006). Knowledge in the theory of the firm and MNC: Asset or action? *Journal of Management and Governance*, 10, 21-27.

Management: Multinational Companies

Rutgers University - Newark and New Brunswick (continued):

Cantwell, J.A. (Ed.). (2006). *The economics of patents*. Cheltenham: Edward Elgar.

Management: Patents

Cantwell, J.A. (2006). Introduction. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. I, pp. ix-xxxiii). Cheltenham: Edward Elgar.

Management: Patents

Levin, D.Z., Whitener, E.M., & Cross, R. (2006). Perceived trustworthiness of knowledge sources: The moderating impact of relationship length. *Journal of Applied Psychology, 91*(5), 1163-1171.

Management: Relationships

Cantwell, J.A., & Zhang, Y. (2006). Why is the R&D internationalization of Japanese firms so low? A path-dependent explanation. *Asian Business and Management, 5*, 249-269.

Management: Research & Development

Cantwell, J.A. (2006). Path-dependence and diversification in corporate technological histories. In C. Antonelli, D. Foray, B.H. Hall, & W.E. Steinmueller (Eds.), *New frontiers in the economics of innovation and new technology: Essays in honour of Paul A. David* (pp. 118-157). Cheltenham: Edward Elgar.

Management: Technology

Rutgers University - Newark and New Brunswick (continued):

Cantwell, J.A., & Barrera, M.P. (2006). The localisation of corporate technological trajectories in the interwar cartels: Cooperative learning versus an exchange of knowledge. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. II, pp. 50-83). Cheltenham: Edward Elgar .

Management: Technology

Cantwell, J.A., & Fai, F.M. (2006). Firms as the source of innovation and growth: The evolution of technological competence. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. II, pp. 335-370). Cheltenham: Edward Elgar.

Management: Technology

Cantwell, J.A., & Vertova, G. (2006). Historical evolution of technological diversification. In J.A. Cantwell (Ed.), *The economics of patents* (Vol. I, pp. 212-230). Cheltenham: Edward Elgar.

Management: Technology

Cho, T.S., & Hambrick, D.C. (2006). Attention as the mediator between top management team characteristics and strategic change: The case of airline deregulation. *Organization Science*, 17(4), 453-469.

Management: Top Management Teams

Rutgers University - Newark and New Brunswick (continued):

Choi, S.C., & Coughlin, A.T. (2006). Private label positioning: Quality versus feature differentiation from the national brand. *Journal of Retailing*, 82(2), 79-93.

Marketing: Private Label Positioning

Cook, R.G., & Belliveau, P. (2006). *The experiential student team consulting process: A guidebook for students, clients & instructors*. Mason, OH: Thomson Custom Publishing.

Pedagogy: Consulting Process

Seton Hall University:

Holtzman, M., & deMesa Graziano, C. (2006). *Executive report: Survey of income tax disclosures*. Florham Park, NJ: Financial Executives Research Foundation.

Accounting: Disclosures

Henry, T.F., & Holtzman, M. (2006). Critical accounting policy disclosures for financial institutions. *Bank Accounting & Finance*, 19(3), 14-47.

Accounting: Financial Institutions

Abdallah, W.M., Firoz, N.M., Sintim, H., & Murtuza, A. (2006). The use of international transfer pricing in performance evaluation of foreign subsidiary managers. *The National Accounting Journal*, 8(1), 33-43.

Accounting: International Transfer Pricing

Murtuza, A. (2006). An update on Islamic banking. *OIKONOMIA*, 5(2), 4-17.

Finance: Banking

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Finance: International

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Finance: International

Xu, X.E., & Liu, J. (2006). Consumer credit risk management in an emerging market: The case of China. *China and World Economy*, *14*(3), 86-94.

Finance: International

McGee, R.W., & Yoon, Y. (2006). Should labor standards be a part of trade talks? In R. V. Weeks (Ed.), *Trends in international trade issues* (pp. 119-128). Hauppauge, NY: Nova Science Publishers.

Finance: Labor & Trade Agreements

Xu, X.E., Chen, P., & Wu, C. (2006). Time and dynamic volume-volatility relation. *Journal of Banking & Finance*, *30*(5), 1535-1558.

Finance: Trading Volume and Volatility

Abdallah, W.M., & Murtuza, A. (2006). Transfer pricing strategies of intangible assets, e-commerce and international taxation of multinationals. *International Tax Journal*, *32*(2), 5-16.

Finance: Transfer Pricing

Seton Hall University (continued):

Kodaganallur, V., & Shim, S. (2006). Analysis patterns: A taxonomy and its implications. *Contemporary Practices In Systems Development, Summer*, 52-61.

Information Technology: Analysis Patterns

Kodaganallur, V., Weitz, R.R., & Rosenthal, D. (2006). An assessment of constraint-based tutors: A response to Mitrovic and Ohlsson's critique of 'A comparison of model-tracing and constraint-based intelligent tutoring paradigms'. *International Journal of Artificial Intelligence in Education*, 16(3), 291-321.

Information Technology: Intelligent Tutors

Kumar, A., & Shim, S.J. (2006). Simulating staffing needs for surgical instrument distribution in hospitals. *Journal of Medical Systems*, 30, 363-369.

Information Technology: Medical Systems

Shim, S.J., & Kumar, A. (2006). Development of the robotics industry in the United States and Japan: A comparison of competitive factors. *Competitiveness Review*, 16(1), 57-66.

Information Technology: Robotics

Maeda, T., Amar, A.D., & Gibson, A. (2006). Impact of wireless telecommunications standards and regulation on the evolution of wireless technologies and services over Internet protocol. *Telecommunications Policy*, 30(10-11), 587-604.

Information Technology: Telecommunications

Seton Hall University (continued):

Hunter, R.J., Jr. (2006). A primer on key international intellectual property (IPR) issues. *European Journal of Economics, Finance and Administrative Sciences*, 5, 103-111.

Legal Studies: Intellectual Property

Hunter, R.J. Jr. (2006). Parallels and lessons of *KELO*: Property issues in international business. *Business Law Review*, 39, 35-55.

Legal Studies: International Property

Gates, D., & Yin, J. (2006). Demand elasticity and the energy market in China. In S. Lin, A. Wang, & J. Yin (Eds.), *Private enterprise and China's economic development* (pp. 147-159). Beijing: Peking University Press.

Management: International

Hunter, R.J. Jr., & Lozada, H.R. (2006). John Paul II and the world's poor: "Extreme poverty is a violation of human rights". In C.S. Kraszewski (Ed.), *His Holiness Pope John Paul II: A commemorative volume of essays* (pp. 43-58). New York: PIASA Books.

Management: International

Lin, S., Wang, Z. & Yin, J., (Eds.). (2006). *Private enterprise and China's economic development*. Beijing: Peking University Press.

Management: International

Seton Hall University (continued):

Yin, J., & Gates, D. (2006). Elasticity of energy demand and challenges for China's energy industry. *China and World Economy*, 14(4), 75-92.

Management: International

Yin, J.Z. (2006). China in the antidumping war against China. In S. Bao, S. Lin, & C. Zhao (Eds.), *The Chinese economy after WTO accession* (pp. 209-224). England: Ashgate Publishing.

Management: International

Holtzman, M. (2006). *Instructor's resource manual to accompany Fundamentals of Financial Accounting* by Phillips, Libby, & Libby. New York: McGraw-Hill Irwin.

Pedagogy: Accounting

Bedell, M., & Kritz, G.H. (2006). A case study: Changing human resource management education to fit the field. *The Coastal Business Journal*, 5(1), 13-21.

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Stevens Institute of Technology:

Abraham, T., Bullen, C., et al. (2006). IT workforce trends: Implications for IS programs. *Communications of the Association for Information Systems*, 17, 1147-1170.

Information Technology: Workforce

Bullen, C.V., Abraham, T., et al. (2006). The information technology workforce: Trends and implications 2005-2008. *MIS Quarterly Executive*, 5(2), 47-54.

Information Technology: Workforce

Aronson, Z.H., Reilly, R.R., & Lynn, G.S. (2006). The impact of leader personality on new product development teamwork and performance: The moderating role of uncertainty. *Journal of Engineering and Technology Management*, 23(3), 221-247.

Management: Leader Personality

Ibrahim, S.E., Fallah, M.H., & Reilly, R.R. (2006). Do localized clusters influence creativity of inventors? *Creativity and Innovation Management*, 15(4), 410-418.

Management: Innovation

Luftman, J., Kempaiah, R., & Nash, E. (2006). Key issues for IT executives 2005. *MIS Quarterly Executive*, 5(2), 81-99.

Management: Information Technology

Stevens Institute of Technology (continued):

Aronson, Z.H., & Reilly, R.R. (2006). Personality validity: The role of schemas and motivated reasoning. *International Journal of Selection & Assessment*, 14(4), 372-380.

Management: Personality Assessment

Poli, M. (2006). *Project strategy: The path to achieving competitive advantage/value*. Ph. D. dissertation submitted to the faculty at Stevens Institute of Technology.

Management: Project Strategy

The College of New Jersey:

Samanta, S.K., & Heyse, A. (2006). Income inequality and economic growth in developing countries: An empirical analysis. *Indian Journal of Economics & Business*, 5(2), 243-254.

Economics: Income Inequality & Economic Growth

Vandegrift, D., & Anusua, D. (2006). Prescription drug expenditures in the United States: The effects of obesity, demographics, and new pharmaceutical products. *Southern Economic Journal*, 73(2), 515-529.

Economics: Prescription Drug Expenditures

Samanta, S.K. (2006). Foreign direct investment flows and corruptions in developing countries: An analysis. *The Global Journal of Finance and Economics*, 3(1), 87-98.

Finance: Foreign Direct Investment & Corruption

Samanta, S.K., & Rashed, J.A. (2006). Corruption, investment and economic growth in transition countries: An analysis. *International Journal of Business and Economics Perspectives*, 1(2), 26-36.

Finance: International Corruption Impact

Michels, K.H. (2006). *New Jersey attorney ethics: The law of New Jersey lawyering*. Newark, NJ: Gann Law Books.

Legal Studies: Attorney Ethics

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Pelham, A. (2006). Sales force training: What is needed versus what is happening. *Journal of Selling & Major Account Management*, 6(3), 6-19.

Marketing: Sales Force

Pelham, A. (2006). Do consulting oriented sales management programs impact salesforce performance and company profit. *The Journal of Business & Industrial Marketing*, 21(3), 175-188.

Marketing: Sales Force

Pelham, A. (2006). Sales force involvement in product design: The influence on the relationships between consulting-oriented sales management programs and performance. *Journal of Marketing Theory and Practice*, 14(1), 37-55.

Marketing: Sales Force

Miller, G.J. (2006). Trends and challenges in governmental accounting education. *Journal of Government Financial Management*, 55(2), 20-24.

Pedagogy: Accounting

The Richard Stockton College of New Jersey:

Latourette, A.W. (2006). Copyright implications for online distance education. *Journal of College and University Law*, 3(3), 613-654.

Legal Studies: Distance Education Copyright Issues

William Paterson University:

Betts, S.C., & Taran, Z. (2006). The halo effect of age on durable goods prices: Age, reliability and the used car market. *Review of Business Research*, 6(5), 99-105.

Management: Halo Effect

Betts, S.C., & Pepe, L.J. (2006). The perceived value of mentoring: Empirical development of a five-factor framework. *Journal of Organizational Culture, Communications and Conflict*, 10(2), 105-115.

Management: Mentoring

Betts, S.C. (2006). The decision to moonlight or quit: Incorporating multiple jobholding into a model of turnover. *Journal of Organizational Culture, Communications and Conflict*, 10(1), 63-78.

Management: Multiple Jobholding

Betts, S.C., & Taran, Z. (2006). A test of prospect theory in the used car market: The non-linear effects of age and reliability on price. *Academy of Marketing Studies Journal*, 10(2), 57-75.

Management: Prospect Theory

William Paterson University (continued):

Scarpati, L., & Betts, S.C. (2006). The fall of the last Anglo-Saxon king: A case of leadership failure during a crisis - Instructor's notes. *Journal of the International Academy for Case Studies*, 12 (6), 79-90.

Pedagogy: Management

Scarpati, L., & Betts, S.C. (2006). The fall of the last Anglo-Saxon king: A case of leadership failure during a crisis. *Journal of the International Academy for Case Studies*, 12(5), 53-60.

Pedagogy: Management

Kashyap, R., Mir, R., & Iyer, E.S. (2006). Toward a responsive pedagogy: Linking social responsibility to firm performance issues in the classroom. *Academy of Management Learning and Education*, 5(3), 366-376.

Pedagogy: Social Responsibility & Firm Performance

SECTION 5: PUBLICATIONS BY DISCIPLINE

This section contains the individual citations sorted in alphabetical order by discipline. The disciplines are Accounting, Decision Sciences, Economics, Finance, Information Technology, Legal Studies, Management, Marketing, Pedagogy and Taxation. The abstract for a given publication may be found in Section 2. Section 2 lists the publications alphabetically in order of the last name of the first author appearing in the citation.

In this section, the layout of the information for each publication is given below. Multiple citations with the same discipline and specific application are placed under a single heading.

Discipline: Specific Application

Citation of the Publication

Accounting: Auditing

Alles, M., Kogan, A., Vasarhelyi, M., & Warren, J.D. Jr. (2006). Guarding the auditing guards. *Strategic Finance*, 87(8), 30-35.

Alles, M.G., Tostes, F., Vasarhelyi, M.A., & Riccio, E.L. (2006). Continuous auditing: The USA experience and considerations for its implementation in Brazil. *Journal of Information Systems and Technology Management*, 3(2), 211-224.

Alles, M., Brennan, G., Kogan, A., & Vasarhelyi, M.A. (2006). Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens. *International Journal of Accounting Information Systems*, 7(2), 137-161.

Hoitash, R., Kogan, A., & Vasarhelyi, M.A. (2006). Peer-based approach for analytical procedures. *Auditing*, 25(2), 53-84.

Accounting: Certification

Haywood, M.E., McMullen, D.A., & Sanchez, M.H. (2006). Which certification is right for me? *New Accountant*, 717, 8-11.

Accounting: Disclosures

Holtzman, M., & deMesa Graziano, C. (2006). *Executive report: Survey of income tax disclosures*. Florham Park, NJ: Financial Executives Research Foundation.

Accounting: Equity Valuation

Anandarajan, A., Hasan, I., Isik, I., & McCarthy, C. (2006). The role of earnings and book values in pricing stocks: Evidence from Turkey. *Advances in International Accounting*, 19, 59-89.

Accounting: Financial Institutions

Henry, T.F., & Holtzman, M. (2006). Critical accounting policy disclosures for financial institutions. *Bank Accounting & Finance*, 19(3), 14-47.

Accounting: International

Chung, S., & Narasimhan, (2006). Implications of International Financial Reporting Standard (IFRS) No. 6 for the extractive industry companies in the United States. *Oil, Gas & Energy Quarterly*, 55(2), 17-26.

Jeffers, A. E., Yang, J.G.S., Kleinfeld, D., & Linder, C. (2006). New requirements for tax incentives in U.S. possessions. *International Tax Journal*, 32(4), 29-37.

Jeffers, A.E., & Yang, J.G.S. (2006). The impact of the U.S.A. Patriot Act on foreign banking operations and anti-money laundering measures. *International Journal of Business Research*, VI(3), 177-189.

Accounting: International (continued)

Ndubizu, G.A., & Sanchez, M.H. (2006). The valuation properties of earnings and book value prepared under US GAAP in Chile and IAS in Peru. *Journal of Accounting and Public Policy*, 25(2), 140-170.

Accounting: International Transfer Pricing

Abdallah, W.M., Firoz, N.M., Sintim, H., & Murtuza, A. (2006). The use of international transfer pricing in performance evaluation of foreign subsidiary managers. *The National Accounting Journal*, 8(1), 33-43.

Accounting: Revenue

Haywood-Sullivan, M.E., & McMullen, D.A. (2006). Looking for revenue in all the wrong places? *Tennessee CPA Journal*, August/September, 20-23.

Accounting: Supply Chains

Chang, C. (2006). Sourcing, inventory and agency relationship. *International Journal of Global Logistics & Supply Chain Management*, 1(2), 177-192.

Decision Sciences: Applied Statistics

Nadarajah, S., & Ahsanullah, M. (2006). Elliptically symmetric Pearson type II: Distribution of the product and ratio. *Journal of Applied Statistical Science*, 15(1), 1-9.

Decision Sciences: Healthcare

Kudyba, S., Hamar, G.B., & Gandy, W.M. (2006). Utilising neural network applications to enhance efficiency in the healthcare industry: Predicting populations of future chronic illness. *International Journal of Business Intelligence and Data Mining*, 1(4), 371-383.

Decision Sciences: Investment Allocation

Lakner, P., & Nygren, L.M. (2006). Portfolio optimization with downside constraints. *Mathematical Finance*, 16(2), 283-299.

Decision Sciences: Order Statistics

Ahsanullah, M., & Raqab, M.Z. (2006). *Recent developments in ordered random variables*. New York: Nova Science Publishers.

Ahsanullah, M. (2006). The generalized order statistics from exponential distribution. In M. Ahsanullah, & M.Z. Raqab (Eds.) *Recent developments in ordered random variables* (pp. 229-237). New York: Nova Science Publishers.

Ahsanullah, M. (2006). On generalized order statistics from exponential distribution. *Journal of Statistical Research*, 40(2), 21-27.

Decision Sciences: Order Statistics (continued)

Raqab, M.Z., & Ahsanullah, M. (2006). Generalized secant hyperbolic order statistics and associated inferences. *Statistics*, 40(4), 325-338.

Decision Sciences: Record Values

Ahsanullah, M., & Hijab, O. (2006). Some characterizations of geometric distribution by weak records. In M. Ahsanullah, & M.Z. Raqab (Eds.), *Recent developments in ordered random variables* (pp. 187-195). New York: Nova Science Publishers.

Economics: Developing Countries

Bynoe, A.J., & Fogarty Di Liberto, M.J. (2006). Developments in demographics in selected Caribbean countries. *International Advances in Economic Research*, 12(3), 432.

Economics: Income Inequality & Economic Growth

Samanta, S.K., & Heyse, A. (2006). Income inequality and economic growth in developing countries: An empirical analysis. *Indian Journal of Economics & Business*, 5(2), 243-254.

Economics: Individual Choice

Fogarty Di Liberto, M.J., & Sue, D.L. (2006). The economics of control: An application. *International Advances in Economic Research*, 12(4), 553.

Economics: Motion Picture Critics

Ravid, S.A., Wald, J.K., & Basuroy, S. (2006). Distributors and film critics: Does it take two to Tango? *Journal of Cultural Economics*, 30(3), 201-218.

Economics: Prescription Drug Expenditures

Vandegrift, D., & Anusua, D. (2006). Prescription drug expenditures in the United States: The effects of obesity, demographics, and new pharmaceutical products. *Southern Economic Journal*, 73(2), 515-529.

Finance: Banking

Isik, I., & Akcaoglu, E. (2006). An empirical analysis of productivity developments in “traditional banks”: The initial post-liberalization experience. *Central Bank Review*, 6(1), 1-35.

Isik, I., & Uysal, D. (2006). The sources of productivity growth in Turkish banks by ownership: The initial responses of public, private and foreign banks to liberalization. *Turkish Studies*, 7(3), 365-403.

Murtuza, A. (2006). An update on Islamic banking. *OIKONOMIA*, 5(2), 4-17.

Finance: Foreign Direct Investment & Corruption

Samanta, S.K. (2006). Foreign direct investment flows and corruptions in developing countries: An analysis. *The Global Journal of Finance and Economics*, 3(1), 87-98.

Finance: International

Guner, B., Lee, J., & Habte-Giorgis, B. (2006). Strategic orientation and export performance: A three-country study of manufacturing firms. *Journal of Transnational Management*, 12(2), 61-76.

Hunter, R.J. Jr., & Ryan, L.V. (2006). Transition in the Polish economy. In C. S. Galbraith & C. H. Stiles (Eds.), *Developmental entrepreneurship, Adversity, risk, and isolation* (Vol. 5, pp. 71-87, International research in the business disciplines). Oxford: JAI Press, Elsevier.

Hunter, R.J. Jr., & Ryan, L.V. (2006). A retrospective analysis and future perspective: Why was Poland's transition so difficult? *The Polish Review*, 41(2), 147-171.

Meric, G., Ratner, M., Lentz, C., & Meric, I. (2006). Global portfolio diversification implications of the co-movements of Latin American stock markets with the world's other stock markets. *Journal of Emerging Markets*, 32-39.

Xu, X.E., & Liu, J. (2006). Consumer credit risk management in an emerging market: The case of China. *China and World Economy*, 14(3), 86-94.

Finance: International Corruption Impact

Samanta, S.K., & Rashed, J.A. (2006). Corruption, investment and economic growth in transition countries: An analysis. *International Journal of Business and Economics Perspectives*, 1(2), 26-36.

Finance: IPO Pricing

Hauser, S., Yaari, U., Tanchuma, Y., & Baker, H. (2006). Initial public offering discount and competition. *Journal of Law and Economics*, XLIX, 331-351.

Finance: Labor & Trade Agreements

McGee, R.W., & Yoon, Y. (2006). Should labor standards be a part of trade talks? In R. V. Weeks (Ed.), *Trends in international trade issues* (pp. 119-128). Hauppauge, NY: Nova Science Publishers.

Finance: Momentum & Mean Reversion

Balvers, R.J., & Wu, Y. (2006). Momentum and mean reversion across national equity markets. *Journal of Empirical Finance*, 13(1), 24-48.

Finance: Sector Dispersion

Ratner, M., Meric, I., & Meric, G. (2006). Sector dispersion and stock market predictability. *Journal of Investing*, 15(1), 56-61.

Finance: Sector Returns

Ratner, M., Meric, I., & Meric, G. (2006). Do sector returns lead the stock market? The international evidence. *Global Business and Finance Review*, 11(2), 1-10.

Finance: Stock Index Linkages

Meric, I., Ratner, M., & Meric, G. (2006). Linkages between DJIA, S&P 500, and NASDAQ Composite daily index returns in bull and bear markets. *Pennsylvania Journal of Business and Economics*, 12(1), 67-77.

Finance: Trading Rules

Qi, M., & Wu, Y. (2006). Technical trading-rule profitability, data snooping, and reality check: Evidence from the foreign exchange market. *Journal of Money, Credit, and Banking*, 38(8), 2135-2158.

Finance: Trading Volume and Volatility

Xu, X.E., Chen, P., & Wu, C. (2006). Time and dynamic volume-volatility relation. *Journal of Banking & Finance*, 30(5), 1535-1558.

Finance: Transfer Pricing

Abdallah, W.M., & Murtuza, A. (2006). Transfer pricing strategies of intangible assets, e-commerce and international taxation of multinationals. *International Tax Journal*, 32(2), 5-16.

Information Technology: Analysis Patterns

Kodaganallur, V., & Shim, S. (2006). Analysis patterns: A taxonomy and its implications. *Contemporary Practices In Systems Development, Summer*, 52-61.

Information Technology: Information Flow Latency

Hoitash, R., Kogan, A., & Vasarhelyi, M. (2006). Measuring information latency. *International Journal of Digital Accounting Research*, 6(11), 1-24.

Information Technology: Intelligent Tutors

Kodaganallur, V., Weitz, R.R., & Rosenthal, D. (2006). An assessment of constraint-based tutors: A response to Mitrovic and Ohlsson's critique of 'A comparison of model-tracing and constraint-based intelligent tutoring paradigms'. *International Journal of Artificial Intelligence in Education*, 16(3), 291-321.

Information Technology: Medical Systems

Kumar, A., & Shim, S.J. (2006). Simulating staffing needs for surgical instrument distribution in hospitals. *Journal of Medical Systems*, 30, 363-369.

Information Technology: Mobile Communications

Fjermestad, J., Passerini, K., Patten, K., Bartolacci, M.R., & Ullman, D. (2006). Moving towards mobile third generation telecommunications standards: The good and bad of the 'anytime/anywhere' solutions. *Communications of the Association for Information Systems*, 17, 71-89.

Information Technology: Outsourcing

Saitta, J.A., & Fjermestad, J. (2006). A basic model for information technology outsourcing. *Journal of Information Science and Technology*, 2(4), 7-29.

Information Technology: Pharmaceuticals

Rapp, W., Wankadiaz, R., & Mehta, R. (2006). Dendrite's entry into Central & East European market. *E-Business Review*, VI, 126-131.

Information Technology: Robotics

Shim, S.J., & Kumar, A. (2006). Development of the robotics industry in the United States and Japan: A comparison of competitive factors. *Competitiveness Review*, 16(1), 57-66.

Information Technology: Software Development

Procaccino, J.D., Verner, J.M., & Lorenzet, S.J. (2006). Defining and contributing to software development success. *Communications of the ACM*, 49(8), 79-83.

Information Technology: Software Development (continued)

Procaccino, J.D., & Verner, J.M. (2006). Software project managers and project success: An exploratory study. *The Journal of Systems & Software*, 79(2), 1541-1551.

Information Technology: System Performance

Whitworth, B., Fjermestad, J., & Mahinda, E. (2006). The web of system performance. *Communications of the ACM*, 49(5), 93-99.

Information Technology: Telecommunications

Maeda, T., Amar, A.D., & Gibson, A. (2006). Impact of wireless telecommunications standards and regulation on the evolution of wireless technologies and services over Internet protocol. *Telecommunications Policy*, 30(10-11), 587-604.

Information Technology: Workforce

Abraham, T., Bullen, C., et al. (2006). IT workforce trends: Implications for IS programs. *Communications of the Association for Information Systems*, 17, 1147-1170.

Bullen, C.V., Abraham, T., et al. (2006). The information technology workforce: Trends and implications 2005-2008. *MIS Quarterly Executive*, 5(2), 47-54.

Legal Studies: Attorney Ethics

Michels, K.H. (2006). *New Jersey attorney ethics: The law of New Jersey lawyering*. Newark, NJ: Gann Law Books.

Legal Studies: Distance Education Copyright Issues

Latourette, A.W. (2006). Copyright implications for online distance education. *Journal of College and University Law*, 3(3), 613-654.

Legal Studies: First Amendment Rights

Schoen, E.J., Hogan, M.M., & Falcheck, J.S. (2006). *Johanns v. Livestock Marketing Ass'n*: Demise of first amendment protection against compelled commercial speech. *Southern Law Journal*, XVI(1), 93-106.

Legal Studies: Intellectual Property

Hunter, R.J., Jr. (2006). A primer on key international intellectual property (IPR) issues. *European Journal of Economics, Finance and Administrative Sciences*, 5, 103-111.

Legal Studies: International Property

Hunter, R.J. Jr. (2006). Parallels and lessons of *KELO*: Property issues in international business. *Business Law Review*, 39, 35-55.

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Schoen, E.J., & Falcheck, J.S. (2006). Equal protection, due process, and same-sex marriage: The reformation continues. *Midwest Law Journal*, 20, 23-77.

Management: Benefits Satisfaction

Arnold, T., & Spell, C.S. (2006). The relationship between justice and benefits satisfaction. *Journal of Business and Psychology*, 20(4), 599-620.

Management: Collaborative Work Systems

Nemiro, J.E., Klein, G.D., McGee, C., Beyerlein, M.M., & Gorman, N.S. (Eds.). (2006). *Building collaborative work systems: Lessons for leaders*. Denton, TX: The Center for Collaborative Organizations, University of North Texas.

Management: Convenience Stores

Rapp, W.V., & Islam, M. (2006). Japanese mini-banks: Retail banking services through convenience stores. *Asian Business & Management*, 5(2), 187-206.

Management: Executive Turnover Impact

Cho, T.S. (2006). The effects of executive turnover on top management team's environmental scanning behavior after an environmental change. *Journal of Business Research*, 59(10-11), 1142-1150.

Management: External Environment

Miller, C.C., ogilvie, dt, & Glick, W.H. (2006). Assessing the external environment: An enrichment of the archival tradition. In D.J. Ketchen, & D.D. Bergh (Eds.), *Research methodology in strategy and management* (Vol. 3, pp. 97-122).

Management: Gender and Class Groups

Parks-Yancy, R., DiTomaso, N., & Post, C. (2006). The social capital resources of gender and class groups. *Sociological Spectrum*, 26(1), 85-113.

Management: Gender Differences

Schneer, J.A., & Reitman, F. (2006). Time out of work: Career costs for men and women U.S. managers. *Equal Opportunities International*, 13(4), 285-298.

Management: Halo Effect

Betts, S.C., & Taran, Z. (2006). The halo effect of age on durable goods prices: Age, reliability and the used car market. *Review of Business Research*, 6(5), 99-105.

Management: Healthcare

Khatri, N., Baveja, A., Boren, S.A., & Mammo, A. (2006). Medical errors and quality of care: From control to commitment. *California Management Review*, 48(3), 115-141.

Management: Healthcare (continued)

Skiba, M. (2006). Strategies for identifying and minimizing medication errors in health care settings. *The Health Care Manager, 25*(1), 70-77.

Management: High-Tech Workaholics

Porter, G. (2006). Profiles of workaholism among high-tech managers. *Career Development International, 11*(5), 440-462.

Management: Human Resources

Lorenzet, S.J., Cook, R.G., & Ozeki, C. (2006). Improving performance in very small firms through effective assessment and feedback. *Education & Training, 48*(8/9), 568-583.

Management: Information Technology

Luftman, J., Kempaiah, R., & Nash, E. (2006). Key issues for IT executives 2005. *MIS Quarterly Executive, 5*(2), 81-99.

McFarland, D., & Hamilton, D. (2006). Adding contextual specificity to the technology acceptance model. *Computers in Human Behavior, 22*(3), 427-447.

Management: Innovation

Damanpour, F., & Schneider, M. (2006). Phases of the adoption of innovation in organizations: Effects of environment, organization and top managers. *British Journal of Management*, 17(3), 215-236.

Ibrahim, S.E., Fallah, M.H., & Reilly, R.R. (2006). Do localized clusters influence creativity of inventors? *Creativity and Innovation Management*, 15(4), 410-418.

Management: International

Gates, D., & Yin, J. (2006). Demand elasticity and the energy market in China. In S. Lin, A. Wang, & J. Yin (Eds.), *Private enterprise and China's economic development* (pp. 147-159). Beijing: Peking University Press.

Hunter, R.J. Jr., & Lozada, H.R. (2006). John Paul II and the world's poor: "Extreme poverty is a violation of human rights". In C.S. Kraszewski (Ed.), *His Holiness Pope John Paul II: A commemorative volume of essays* (pp. 43-58). New York: PIASA Books.

Lin, S., Wang, Z. & Yin, J., (Eds.). (2006). *Private enterprise and China's economic development*. Beijing: Peking University Press.

Management: International (continued)

Sharpe, D.R. (2006). Shop floor practices under changing forms of managerial control: A comparative ethnographic study of micro-politics, control and resistance within a Japanese multinational. *Journal of International Management*, 12(3), 318-339.

Yin, J., & Gates, D. (2006). Elasticity of energy demand and challenges for China's energy industry. *China and World Economy*, 14(4), 75-92.

Yin, J.Z. (2006). China in the antidumping war against China. In S. Bao, S. Lin, & C. Zhao (Eds.), *The Chinese economy after WTO accession* (pp. 209-224). England: Ashgate Publishing.

Management: Internet

Byrd, K. (2006). Managing the worldwide web: Why ICANN can't! *E-Business Review*, VI(1), 24-30.

Management: Leader Personality

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