



AMERICAN  
SOCIETY OF  
BUSINESS AND  
BEHAVIORAL  
SCIENCES

**PROGRAM OF THE 27<sup>th</sup> ANNUAL CONFERENCE**  
**LINQ Las Vegas Hotel and Casino**  
**Las Vegas, Nevada**                      **Feb 28-Mar 1, 2020**

**AMERICAN SOCIETY OF BUSINESS AND BEHAVIORAL SCIENCES  
PROGRAM OF THE 27<sup>th</sup> ANNUAL CONFERENCE  
LINQ LAS VEGAS HOTEL AND CASINO  
FEBRUARY 28- MARCH 1, 2020**

**PROGRAM COMMITTEE**

**Conference Chair  
Wali I. Mondal  
National University**

**Program Chair  
Pani Chakrapani  
University of Redlands**

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SUNY, Oneonta  
Carol Sullivan  
University of Texas Permian Basin  
Mitchell Franklin  
Le Moyne College**

**CPA Coordinator  
Carol Sullivan  
University of Texas of the Permian Basin**

**Proceedings Editor  
Wali I. Mondal  
National University**

*Program Summary*

**FFIDAY, FEBRUARY 28**  
**REGISTRATION: 8:00 AM - 5:00 PM**  
**CONFERENCE CENTER HALLWAY**

**CONFERENCE PRESENTATION BEGINS AT 1:00 PM**

**SATURDAY, FEBRUARY 29**  
**REGISTRATION: 8:00 AM - 11:30 AM**  
**CONFERENCE CENTER HALLWAY**  
**COMPETITIVE SESSIONS**  
**8:00 AM – 12:30 PM**  
**3:00 PM – 5:00 PM**

**LUNCH AND AWARD CEREMONY**  
**12:30 PM to 2:45 PM**

**KEYNOTE SPEECH**  
*Religious Accommodation in the Workplace*  
**Henry Findley**  
**Troy University**

**SUNDAY, MARCH 1**  
**COMPETITIVE SESSIONS**  
**9:00 AM – 12:00 PM**

*From the Conference Chair*

Dear Colleagues,

Welcome to the ASBBS 27<sup>th</sup> Anniversary Conference. The conference will begin on Friday, February 28 and conclude on Sunday, March 1. Please stop by the Foyer of the Convention Center to pick up your registration materials or to register onsite, if you have not pre-registered. We will be open for registration during the hours posted on page 3. You are invited to the *ASBBS Luncheon and Award Ceremony* on Saturday at 12:30 PM. This year's Keynote Speech will be delivered by our good colleague Henry Findley, Professor and Assistant Dean for Academics, College of Business at Troy University. Hank will speak on *Religious Accommodation in the Workplace*. We will open the floor for questions and/or comments after Hank's presentation. Like past years, we will recognize the recipients of the "Best Papers" of the conference and the Outstanding Service Awards during the Banquette.

All sessions are organized to allow the author(s) 20 minutes to present their paper. Session Chairs, please allocate time for general discussion at the end of the presentation and end the session on time. Unless it is necessary, we ask that you use the conference laptop computer for your Power Point presentation. No Internet connection will be available in the conference rooms.

In closing, I would like to bring to your attention a confusing situation some of you have been subjected to. Another organization adopted a name strikingly similar to ASBBS and they have been trying hard to attract our core group of members. Please keep an eye on the unique logo of ASBBS and the format of our Conference we have been using from the beginning. Finally, in order to protect you from predatory publications, the Proceedings of our 27<sup>th</sup> Annual Conference will be password protected and I will provide the link before the start of the conference.

Thank you all for your continued support – over quarter century for many of you! I'm looking forward to seeing you all soon.

*Wali I. Mondal*

**BEST PAPERS OF TRACKS**

The following papers were selected by respective Track Chairs and the Conference Chair as the Best Papers of Tracks. Each author of these papers will be recognized with a Certificate at the ASBBS Award Ceremony on Saturday, February 29. Congratulations to all authors.

*An Investigation of Developments in Accounting Education in the United States Over the Past Four Decades*

**Ahadiat, Nas**

**Ahadiat, Sepeedeh**

California State Polytechnic University

*Business Schools Quality Culture Practices and Faculty Job Satisfaction*

**Ahmad, Azmi B.**

**Nathaniel, Corey S.**

Southern Utah University

*Reflection and Learning: Development of Small Business Owners/Managers and Employees*

**Blotnicky, Karen**

**Cormier-MacBurnie, P.**

**Mombourquette, P.**

**Young, J.D.**

Mount Saint Vincent University

*Is Technostress to Blame for Job Turnover in the Accounting Profession?*

**Boyer-Davis, Stacy**

Northern Michigan University

*Individuals' Perceptions of Online Privacy: An Exploratory Study*

**Cappel, James J.**

**Shah, Vishal**

**Verhulsdonck, Gustav**

Central Michigan University

*Blockchain: An Empirical Review of Fortune 500 Website Postings and Usage*

**Case, Carl J.**

**King, Darwin L.**

St. Bonaventure University

*How the "Me-Too" Movement changed Cases of Sexual Harassment in the Workplace*

**Clements, Julia**

**Findley, Henry**

Troy University

*The Impact of Emotional Intelligence on Emotional Contagion: Implications for Teams*

**Cox, John D.**

Walsh College

**Cole, Matthew L.**

Lawrence Technological University

**Mitcheva, Christiana**

Lighthouse Organizational Development

*Leadership: The Paradox of Power*

**Demirdjian, Z.S. Andrew**

California State University, Long Beach

**Mokatsian, Zara**

Near East Museum, Yerevan

*Observations About Socialism and the Venezuela Economy*

**Evans, Stephen T.**

Southern Utah University

*Cyber Security Indices and Economic Impacts of Cybercrime Annual Loss*

**Farahbod, Kamy**

**Shayo, Conrad**

**Varzandeh, Jay**

California State University - San Bernardino

*Religious Accommodation in the Workplace: Guidelines to a Straight and Narrow Path*

**Findley, Henry**

**Dove, Laura**

**Buskirk, David Van**

Troy University

*Rock the Vote or Stay Home and Hope? Exploring Corporate America's Influence on Consumer Political Engagement*

**Flores, Jason**

Oklahoma City University

**Flores, Marisa**

University of Oklahoma

*Modern Portfolio Theory, Lexicographic Preferences and Behavioral Economics*

**Gordon, David M**

University of Saint Francis (IL)

*Millennial Consumers' Attitude and Intention to Use Financial Institutions Through Financial Literacy Learning*

**Han, Min Chung**

**Yang, Danwei**

Kean University

*The Illusion of Employee Privacy*

**Henry, Juliana C.**

**Brown, Diana M.**

**Sullivan, Laura L**

**Thompson, Christopher S.**

Sam Houston State University

*The 2008, 2012 And 2016 Summer Olympics: A Test of Market Efficiency*

**Hutchinson, Joshua A.**

**Bacon, Frank**

Longwood University

*The Constituents of Japanese Customer Sentiment toward Offshored Call Service Centers: An Exploratory Study*

**Ito, Ryoji**

Niigata University, Japan

**Gehrt, Kenneth C.**

San Jose State University

*A Brief History of Taxation of the American Colonies Prior to The Revolutionary War*

**King, Darwin L.**

**Case, Carl J.**

St. Bonaventure University

*Cost Savings from Electronic Payments in Healthcare: A Further Consideration*

**Krishnaswamy, C.R.**

Western Michigan University

**Pashley, Mary M.**

Tennessee Tech University

*Exploration of Conditions, Views and Best Practices for Improving Teaching the Relationship Among Part-Time College and University Faculty*

**Marandos, Sam A.**

**LeBlanc, Deborah**

**Randall, Ida**

National University

*Climate Applications in Food and Business*

**Mills, Richard J.**

**Rudd, Denis**

Robert Morris University

*Information Diffusion in Halal Food Social Media: A Social Network Approach*

**Mostafa, M**

Gulf University of Science and Technology, Kuwait

*Comparing Traditional and Modern Tools to Determine the Reverberation Time of a Room*

**Mujica, Jose**

Escuela Superior de Audio y Acústica, Caracas, Venezuela

**Mata-Toledo, Ramon**

James Madison University

*Teaching Economics with Major League Baseball Simulations*

**Oller, Jeremy D.**

University of Central Oklahoma

*In Pursuit of Economies of Scope: Credit Unions' Acquisitions of Banks and Thrifts*

**Ord, J. Keith**

**Walker, David A.**

Georgetown University

*The Motherhood Penalty*

**Pepping, Amanda**

**Maniam, Bala**

Sam Houston State University

*Forecasting Student Performance in Business School Classes: A Review of Mathematics Course Sequencing*

**Racic, Stanko**

**Marco, Gayle J.**

**Flanegin, Frank**

Robert Morris University

*The Behavior of U.S. Investors: An Empirical Investigation of Their Confidence and Risk Preferences*

**Said, Hassan A.**

Austin Peay State University

*Increasing Value in Healthcare Through Radiology Utilization Optimization*

**Schmidt, Ryan N.**

**Flores, Debra**

**Montgomery, Steven**

Texas Tech University TTUHSC

*Say on Pay Vote, Competition Type and the Use of Relative Performance Evaluation in CEO Compensation*

**Sang, Fangjun**

St. Bonaventure University

**Laksmana, Indrarini**

Kent State University



*Observations Regarding Yield Curve Inversions*

**Secrest, Thomas W.**

Coastal Carolina University

*Preventing Church Embezzlement in Protestant and Catholic Churches Located In The United States*

**Treadwell, Gregory W.**

Cameron University

### **OUTSTANDING SERVICE AWARDS**

In recognition of scholarly excellence, commitment for distinguished service to business and behavioral sciences, to the Academy, to students, and to colleagues, ASBBS Program Committee 2019-20 presents the following Outstanding Service Awards to:

**Maniam, Bala**

Sam Houston State University

**Schmidt, Ryan**

Texas Tech University Health Sciences Center

### **SCHOLARLY EXCELLENCE AWARDS**

**Findley, Henry**

Troy University

**Keynote Speaker**

**Gean, Virginia**

California Lutheran University

*Author, A Village of Knowledge*

**Friday**

**1:00 – 2:30**

**Icon B**

**Session:** **Gaining and Retaining Knowledge**

**Chair:** **Sharifrazi, Farnaz**  
National University

*A Village of Knowledge*

**Gean, Virginia**

California Lutheran University

*Student Retention Begins from the Classroom in an Undergraduate Program*

**Sharifrazi, Farnaz**

National University

*Doctor of Business Administration (DBA) Programs as a Potential Solution for Helping to Address the Shortage of Ph.D. Level Accounting Faculty*

**Cooney, Robert C.**

University of North Carolina Charlotte

*Millennial Consumers' Attitude and Intention to Use Financial Institutions Through Financial Literacy Learning*

**Han, Min Chung**

**Yang, Danwei**

Kean University

**Friday**

**1:00 – 2:30**

**Icon D**

**Session:** **Markets, Cyber Crime and Customer Churn**

**Chair:** **Varzandeh, Jay**  
California State University - San Bernardino

*The Effects of ESG Rating of Firms on Their Short-Term and Long-Term Market Returns in Korea*

**Do, Yeonwoo**

**Kim, Sunghwan**

Kyungpook National University, Korea

*Say on Pay Vote, Competition Type and the Use of Relative Performance Evaluation in CEO Compensation*

**Sang, Fangjun**

St. Bonaventure University

**Laksmana, Indrarini**

Kent State University

*Cyber Security Indices and Economic Impacts of Cybercrime Annual Loss*

**Farahbod, Kamy**

**Shayo, Conrad**

**Varzandeh, Jay**

California State University - San Bernardino

*Transfer Pricing in Multinational Corporation with Implication of Foreign Currency and Taxation Issues*

**Peyvandi, Ali**

California State University, Fresno

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Friday**

**1:00 – 2:30**

**Icon E**

**Session:** Leadership Issues  
**Chair:** Oliverio, Ponzio  
National University

*Comparing Traditional and Modern Tools to Determine the Reverberation Time of a Room*

**Mujica, Jose**

Escuela Superior de Audio y Acústica, Caracas, Venezuela

**Mata-Toledo, Ramon**

James Madison University

*A Federal Versus a National Government: Is There a Difference, and Why Does it Matter?*

**Oliverio, Ponzio**

National University

*The Effective Follower in Leadership Education: Closing the Gap*

**Swid, Amr**

St. Edwards University

**Bienstock, Joshua**

New York Institute of Technology

*College Admissions Cheating Scandal (aka Operation Varsity Blues): Where is the Leadership?*

**Thomas, R. Earl**

Middle Tennessee State University

*Factors That Affect Corruption in Middle East*

**Alsarhan, Abdulwahab A.**

Georgia State University

Visiting Scholar

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Friday**            **2:30 – 4:00**

**Icon B**

**Session:**            **Issues in Financial Accounting**

**Chair:**                **Maniam, Bala**  
Sam Houston State University

*The Motherhood Penalty*

**Pepping, Amanda**

**Maniam, Bala**

Sam Houston State University

*An Investigation of Developments In Accounting Education in the United States Over the Past Four Decades*

**Ahadiat, Nas**

**Ahadiat, Sepeedeh**

California State Polytechnic University

*Pop Finance: Not Your Father's Portfolio Management*

**Lamb, Reinhold P.**

University of North Florida

*The Change in Bank Loan and Security Maturity Preferences as a Result of the Financial Crisis*

**Secrest, Thomas W.**

Coastal Carolina University

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Friday**            **2:30 – 4:00**

**Icon D**

**Session:**            **Teaching and Learning in Social Media and Online Environment**

**Chair:**                **Chawla, Gurdeep K.**  
National University

*Thumbs Down on “Likes”: The role of “Like” on Facebook for Sponsored Post*

**Han, Min Chung**

Kean University

**Kim, Youjeong**

New York Institute of Technology

**Bok, Jeong**

Kean University

*Teaching in an Online Environment*

**Chawla, Gurdeep K.**

National University

*Exemplifications of Undergraduate Student Research in Auditing*

**Foley Deno, Charlene**

SUNY, Oneonta

*Forecasting Student Performance in Business School Classes: A Review of Mathematics Course Sequencing*

**Racic, Stanko**

**Marco, Gayle J.**

**Flanegin, Frank**

Robert Morris University

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Friday 2:30 – 4:00**

**Icon E**

**Session: Reflection, Learning and Emotional Intelligence**

**Chair: LeBlanc, Deborah**  
National University

*Reflection and Learning: Development of Small Business Owners/Managers and Employees*

**Blotnick, Karen**

**Cormier-MacBurnie, P.**

**Mombourquette, P.**

**Young, J.D.**

Mount Saint Vincent University

*An Exploratory Case Study of the Unique Loss of Academic Accreditation of Compton College and the Long Road to its Complete Recovery*

**LeBlanc, Deborah**

National University

*Market Segmentation Pedagogy: Implementing A Conceptual Demonstration Exercise*

**Conrad, Craig**

Western Illinois University

*The Impact of Emotional Intelligence on Emotional Contagion: Implications for Teams*

**Cox, John D.**

Walsh College

**Cole, Matthew L.**

Lawrence Technological University

**Mitcheva, Christiana**

Lighthouse Organizational Development

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Friday**

**4:00 – 5:30**

**Icon B**

**Session:** **Socio-Economic Issues of the Day**  
**Chair: Sullivan, Laura L**  
Sam Houston State University

*Eight Basic Assumptions Underlying FASB Conceptual Framework*

**Gean, Farrell**

Pepperdine University

**Gean, Virginia**

California Lutheran University

*The Illusion of Employee Privacy*

**Henry, Juliana C.**

**Brown, Diana M.**

**Sullivan, Laura L**

**Thompson, Christopher S.**

Sam Houston State University

*All Aboard for Houston, Dallas or Maybe Nowhere*

**Thompson, Christopher S**

**Brown, Diana M.**

**Sullivan, Laura L**

Sam Houston State University

*The Illusion of Employee Privacy*

**Henry, Juliana C.**

**Brown, Diana M.**

**Sullivan, Laura L**

**Thompson, Christopher S.**

Sam Houston State University



**Friday 4:00 – 5:30**

**Icon D**

**Session: Socio-Economic Issues of Global Implications**

**Chair: McAnear, Michael**  
National University

*Rock the Vote or Stay Home and Hope? Exploring Corporate America's Influence on Consumer Political Engagement*

**Flores, Jason**  
Oklahoma City University

**Flores, Marisa**  
University of Oklahoma

*Peace in the Era of Social Media*

**McAnear, Michael**  
National University

*Fostering Organizational Innovation: Lessons from Individual Creativity Research*

**Clapham, Maria M.**  
Drake University

*A Refined Model to Predict Near-Term US Real GDP Growth*

**Russon, Manuel G.**  
**Bansal, Vipul**  
St. John's University

**Friday**                      **4:00 – 5:50**    **Icon E**

**Session:**                      **Higher Educational Issues of the Day**

**Chair:**                              **Marandos, Sam A.**  
National University

*Exploration of Conditions, Views and Best Practices for Improving Teaching the Relationship Among Part-Time College and University Faculty*

**Marandos, Sam A.**

**LeBlanc, Deborah**

**Randall, Ida**

National University

*Business Schools Quality Culture Practices and Faculty Job Satisfaction*

**Ahmad, Azmi B.**

**Nathaniel, Corey S.**

Southern Utah University

*Get A Life: Motivations to Watch Live Streaming*

**Han, Ye**

University of Wisconsin – La Crosse

*Educational Inequality and English Education in Korea*

**Carreira, Junko Matsuzaki**

Tokyo Kaizai University, Japan

*Students' Perception Towards Accounting Courses Teaching Modalities*

**Martinez, Olga D.**

Universidad de Puerto Rico Arecibo

**Saturday**

**8:00 – 9:30**

**Icon B**

**Session:** **Current Issues in Corporate Governance**

**Chair:** **Yun, J.K.**  
New York Institute of Technology

*Corporate Governance in Offshore Financial Environments: A Qualitative Study of Tax Havens*

**Doyran, Mine-Aysen**  
Fashion Institute of Technology/SUNY

*Observations Regarding Yield Curve Inversions*

**Secrest, Thomas W.**  
Coastal Carolina University

*Behavioral Assessment and Modification in Fraud Mitigation Efforts*

**Boyle, James F.**  
University of Scranton

*Do Firms Use Non-GAAP Earnings to Mask Their Poor Performance and Get Away With it?*

**Nam, Seunghan**  
**Yun, J. K.**  
New York Institute of Technology

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**

**8:00 – 9:30**

**Icon D**

**Session:** **Applied Economics**

**Chair:** **Amato, Louis H.**

University of North Carolina Charlotte

*Classification of Gig Workers*

**Aske, David**

University of Northern Colorado

*Teaching Economics with Major League Baseball Simulations*

**Oller, Jeremy D.**

University of Central Oklahoma

*Modern Portfolio Theory, Lexicographic Preferences and Behavioral Economics*

**Gordon, David M.**

University of Sant Francis (IL)

*Demographic Social and Political Factors as Determinants of Teenage Birth Rates*

**Stivender, Carol O**

**Amato, Louis H.**

University of North Carolina Charlotte

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**                      **8:00 – 9:30**                      **Icon E**

**Session:**                      **Blockchain, Fraud, Piracy and Embezzlements**

**Chair:**                      **Case, Carl J.**  
St. Bonaventure University

*Blockchain: An Empirical Review of Fortune 500 Website Postings and Usage*

**Case, Carl J.**  
**King, Darwin L.**  
**Case, Julie A.**

St. Bonaventure University

*Individuals' Perceptions of Online Privacy: An Exploratory Study*

**Cappel, James J.**  
**Shah, Vishal**  
**Verhulsdonck, Gustav**  
Central Michigan University

*Dark Triad Personality Traits, Occupational Fraud, and Professional Skepticism*

**Boyle, Douglas**  
**Carpenter, Brian**  
University of Scranton

*Preventing Church Embezzlement in Protestant and Catholic Churches Located In The United States*

**Treadwell, Gregory W.**  
Cameron University

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**

**9:30 – 11:00**

**Icon B**

**Session:** **Cost Savings and Related Accounting Issues in Healthcare Management**

**Chair:** **Schmidt, Ryan N.**  
Texas Tech University TTUHSC

*Increasing Value in Healthcare Through Radiology Utilization Optimization*

**Schmidt, Ryan N.**

**Flores, Debra**

**Montgomery, Steven**

Texas Tech University TTUHSC

*Cost Savings versus Redundant Safety Systems: The Case of the Boeing 737 MAX Debacle*

**MacArthur, John B**

University of North Florida

*Relatable Data in Accounting Analytics: A Tableau Tutorial*

**Corthel, Tara**

**Tomolonis, Paul**

Western New England University

*When Is Prudent Tax Planning Imprudent: A Wholistic View*

**Christakos, P. Jeffrey**

Monmouth University

**Saturday**

**9:30 – 11:00**

**Icon D**

**Session:** **Current Issues in Corporate Finance**

**Chair:** **Fadaei, Reza**  
National University

*The 2008, 2012 And 2016 Summer Olympics: A Test of Market Efficiency*

**Hutchinson, Joshua A.**

**Bacon, Frank**

Longwood University

*OVX Index and Volatility in Asian Equity Markets*

**Adrangi, Bahram**

**Chatrath, Arjun**

University of Portland

**Raffiee, Kambiz**

University of Nevada, Reno

*The Behavior of U.S. Investors: An Empirical Investigation of Their Confidence and Risk Preferences*

**Said, Hassan A.**

Austin Peay State University

*Fraud Risks Associated with Recently Enacted Revenue Recognition Standards*

**Petkov, Rossen**

Lehman College

*Technology and Quality of Education: Good or Bad*

**Fadaei, Reza**

National University

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**                      **9:30 – 11:00**                      **Icon E**

**Session:**                      **Workforce Issues**  
**Chair:**                         **Blotnicky, Karen**  
Mount Saint Vincent University

*Collective Bargaining in the United States - A Flawed Approach: It's Time to Introduce Mandatory Mediation and Arbitration*

**Bienstock, Joshua**  
**Brown, Anne**  
New York Institute of Technology  
**Swid, Amr**  
St. Edwards University

*An Analysis of Sector Choice: Women-Business Owners in Atlantic Canada*

**Findlay-Thompson, Sandi**  
**Blotnicky, Karen**  
**Blayney, Candace**  
Mount Saint Vincent University

*Reduction of Preventable Readmissions Through A Pharmacist-Driven Transition of Care Program*

**Greenhill, Richard G.**  
**Posteraro, Robert H.**  
**Dickerson, Lauren**  
Texas Tech University Health Sciences Center

*Information Aversion Theory: Employee Avoidance Tendencies around Performance-Based Feedback*

**Schaffer, Bryan S.**  
Florida Gulf Coast University



ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**                      **11:00 – 12:30**                      **Icon B**

**Session:**                      **Workplace, Consumers and Franchise**

**Chair:**                      **Joiner, Sue**  
Tarleton State University

*Weariness in the Workplace: Toward a New Model of Workplace Performance Detractors*

**Gillies, Bruce**

**Murphy, Susan**

California Lutheran University

*Improving Price Transparency for Consumer Health Care Services*

**House, Morgan E.**

**Hunt, Sharon D.**

**Umeh, Afemafuna**

Texas Tech University Health Sciences Center

*Potential Franchise Opportunities for Entrepreneurs in the Coffee Industry*

**Joiner, Sue**

**Dittfurth, Ed**

Tarleton State University

**Lewis, Kevin**

Texas Tech University

*Mentoring as Seen Through the Lens of Doctoral Students*

**Jones, Irma S.**

**Blankenship, Dianna**

University of Texas Rio Grande Valley

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**                      **11:00 – 12:30**                      **Icon D**

**Session:**                      **History, Theory and Practice of Accounting**

**Chair:**                      **King, Darwin L.**  
St. Bonaventure University

*A Brief History of Taxation of the American Colonies Prior to The Revolutionary War*

**King, Darwin L.**

**Case, Carl J**

St. Bonaventure University

*A Review of PCAOB Reports on Public Accounting Firm Inspections*

**Flynn, Lisa**

**Deno, Charlene Foley**

**Buchan Howard**

SUNY, Oneonta

*The Impact of Introductory Business Courses and Educators on the Choice of College Major*

**Franklin, Mitchell**

**Lepak Greg**

**Myers, Joan**

Le Moyne College

*T. Boone Pickens: The Legacy of a Famous Oil Barron*

**Sullivan, Carol**

University of Texas of the Permian Basin

ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Saturday**                      **11:00 – 12:30**                      **Icon E**

**Session:**                      **Diverse Issues in Human Resources**

**Chair:**                      **Boyer-Davis, Stacy**  
Northern Michigan University

*Religious Accommodation in the Workplace: Guidelines to a Straight and Narrow Path*

**Findley, Henry**

**Dove, Laura**

**Buskirk, David Van**

Troy University

*How the “Me-Too” Movement changed Cases of Sexual Harassment in the Workplace*

**Clements, Julia**

**Findley, Henry**

Troy University

*Developing the Professional Self: A Preliminary Exploration of an Uncommon Means*

**Hagen, Janet W.**

University of Wisconsin -Oshkosh

*Is Technostress to Blame for Job Turnover in the Accounting Profession?*

**Boyer-Davis, Stacy**

Northern Michigan University

**ASBBS TWENTY SEVENTH ANNUAL LUNCH  
AND AWARD CEREMONY  
12:30 - 2:45 PM**

**KEYNOTE SPEAKER  
Henry Findley  
Troy University  
*Religious Accommodation in the Workplace***

**Introduction by  
Wali I. Mondal**

**Open Floor  
Q & A**

**Saturday**

**3:00 – 5:00**

**Icon B**

**Session: Management and Marketing of Healthcare Products and Services**

**Chair: Haried, Peter**

University of Wisconsin La-Crosse

*A Meta Analysis of Health Information Management and Technology Job Advertisements*

**Haried, Peter**

**Annino, David**

University of Wisconsin - La- Crosse

*The 340B Pharmacy Prescription Program and its Fiscal/Policy-Making Impact*

**Dayama, Neeraj N.**

**Posteraro, Robert H.**

**Gilbreath, Aaron D.**

Texas Tech University Health Sciences Center

*Antibiotic Supply Chain Disruption: Risk Insights from an Outsourcing Perspective*

**Pearson, John S.**

**Schmidt, Ryan N.**

**Narasimhan, Madhusudhanan**

Texas Tech University Health Sciences Center

*Marketing Medical Marijuana in Florida: A Research Methodology*

**Pellegrino, Bob**

**Pellegrino, Kim**

**Jones, Preston**

**Orezzoli, Max**

Florida Memorial University

**Saturday**

**3:00 – 5:00**

**Icon D**

**Session: Governance, Leadership and Moral Turpitude**

**Chair: Demirdjian, Z.S. Andrew**  
California State University Long Island

*Observations About Socialism and the Venezuela Economy*

**Evans, Stephen T.**

Southern Utah University

*Leadership: The Paradox of Power*

**Demirdjian, Z.S. Andrew**

California State University Long Island

**Mokatsian, Zara**

Near East Museum, Yerevan

*Organizational Leadership: Concepts & Realities*

**Ismaili, Perwaiz**

Metropolitan State University

*The Pernicious Practices of Human Bondage*

**Evans, Stephen T.**

Southern Utah University

*How do public and private schools deal with the issues of behaviors that focus on hate towards diverse groups of students in the school setting? What curricula should schools adopt to help teach students tolerance, understanding and knowing how to get along with others?*

**Marandos, Sam A.**

**Randall, Ida**

National University

**Saturday**

**3:00 – 5:00**

**Icon E**

**Session:** **Interdisciplinary Research**  
**Chair:** **Mills, Richard J.**  
Robert Morris University

*Information Diffusion in Halal Food Social Media: A Social Network Approach*  
**Mostafa, M**  
Gulf University of Science and Technology, Kuwait

*Perceptions of Cultured Meat Amongst Youth and Marketing Opportunities*  
**Pickering, Gary J**  
**Ruzgys, Shannon**  
Brock University

*How has Cuisine Identity Sustained the Fancy Food Markets and Promoted Future Sustainable Food Trends*  
**Mills, Richard J.**  
**Rudd, Denis**  
Robert Morris University

*Religious Discrimination in the Workplace: Understanding Religious Practices, Rituals, Customs and Observances*  
**Meyer, C. Kenneth**  
**Wyk, Meghan Van**  
**Noe, Lance**  
Drake University

*Climate Applications in Food and Business*  
**Mills, Richard J.**  
**Rudd, Denis**  
Robert Morris University

**Sunday**

**9:00 – 10:30**

**Icon B**

**Session:** **Current Issues in Corporate Finance**

**Chair:** **Beukes, Anna**

Northern Alberta Institute of Technology, Canada

*Risk Return Trade Off in Finance – Can an Investor Have One Without the Other?*

**Beukes, Anna**

Northern Alberta Institute of Technology, Canada

*Portfolio Management of High Growth Firms and Technical Buy Points*

**Lutey, Matt**

Indiana University NW

**Rayome, David**

Northethn Michigan University

*Live Out of Sample Testing of the CAN SLIM Stock Selection System*

**Lutey, Matt**

Indiana University NW

**Rayome, David**

Northethn Michigan University

*Impact of Business Group Affiliation on Cost of Debt: Evidence from India*

**Hansoge, Narahari**

Indian Institute of Management Tiruchirappalli



ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

**Sunday**

**9:00 – 10:30**

**Icon D**

**Session: Tax and Financial Accounting**

**Chair: Vogel, Thomas J.**

Canisius College

*Changes to Accounting for Income Taxes as Required in Accounting Standards Update 2019-12*

**Vogel, Thomas J.**

**Redpath, Ian J.**

Canisius College

*An Analysis of the Intersection of Tax and Financial Accounting on Revenue Recognition*

**Redpath, Ian J.**

**Vogel, Thomas J.**

Canisius College

*The IBORs Sunset—A Robust Educational Opportunity*

**Lawrence, Robyn**

**Ruddy, John A.**

**Salerno, David**

University of Scranton

*Death Tax: An Analysis of the U.S. Estate Tax System*

**Lowe, S. Keith**

Jacksonville State University

**Sunday**

**9:00 – 10:30**

**Icon E**

**Session: Gender, Social Media and Organizational Performance**  
**Chair: Jesmin, Rubayat**  
Binghamton University

*AHP Based Framework in Driving Intelligence from Social Media to Improve Organizational Performance: An Exploratory Study*

**Gebremikael, Fesseha**

Fort Valley State University

**Szmerekovsky, Joseph G.**

North Dakota State University

**Enyinda, Chris**

**Ajman University**

*An Analysis of E-Logistics in Mexico: Online Purchasing Behavior of Mexicans*

**Vargas Lopez, Erendira Y.**

University of Colima, Mexico

*Risk and Opportunities of the Non-Predictive Strategy in Product Development in Small Firms*

**Kazanowski, Pawel**

Florida Institute of Technology

*Can Gender Responsive Budgeting Contribute in PFM Reform? A Case Study of Bangladesh*

**Jesmin, Rubayat**

Binghamton University

**Sunday**

**10:30 -12:00**

**Icon B**

**Session:** Trade, Economic Development and Healthcare  
**Chair:** Lovett, Marvin G.  
Skyline College

*The World Trade Organization: Emergent Appellate Inanity*

**Kehoe, William J.**  
University of Virginia  
**Whitten, Linda K.**  
Skyline College

*Introduction to Trade Show Buying*

**Lovett, Marvin G.**  
The University of Texas Rio Grande Valley  
**Chi, Yeong N.**  
The University of Maryland Eastern Shore  
**Little, Donna L.**  
Menlo College

*Determinants of FDI: Economic and Political Indicators*

**Kim, Myeong Hwan**  
Purdue University Fort Wayne

*Cost Savings from Electronic Payments in Healthcare: A Further Consideration*

**Krishnaswamy, C.R.**  
Western Michigan University  
**Pashley, Mary M.**  
Tennessee Tech University

**Sunday**

**10:30 - 12:00**

**Icon D**

**Session: Report Writing, Business Strategy, Banks and Thrifts**

**Chair: Myers, Joan**  
Le Moyne College

*The Critical Success Factors of Adopting the International Financial Reporting Standards (IFRS) for Small and Medium Size Entities (SMEs) from the Auditors Perspective in Jordan*

**Almahamid, Mahmoud Skaker**

**Lukawitz, James M.**

University of Memphis

*An Analysis of International Business Strategy Based on Porter's Model*

**Kodua, Leat**

**Shaki, Mohammed**

**Perkins, Laque**

St. Leo University

*In Pursuit of Economies of Scope: Credit Unions' Acquisitions of Banks and Thrifts*

**Ord, J. Keith**

**Walker, David A.**

Georgetown University

*Best Practices in Writing the AACSB Report: Past Processes and a Look to the Future*

**Myers, Joan**

**Franklin, Mitchell**

**Lepak Greg**

Le Moyne College

**Sunday**

**10:30 - 12:00**

**Icon E**

**Session:** **Climate Change, Real GDP Growth and Extreme Poverty**

**Chair:** **Ito, Ryoji**  
Niigata University, Japan

*The Constituents of Japanese Customer Sentiment toward Offshored Call Service Centers: An Exploratory Study*

**Ito, Ryoji**  
Niigata University, Japan  
**Gehrt, Kenneth C.**  
San Jose State University

*Us Mortgage Delinquencies by Vintage: Do Initial Conditions Matter?*

**McGrath, Paul**  
Purdue University Northwest

*From Sub-Saharan Africa to Central America: The Journey of Extreme Poverty Driven by Climate Change*

**Mondal, Wali I.**  
National University

*The Impact of Japanese Attitudes on Purchases of U.S. Fruit*

**Gehrt, Kenneth C.**  
San Jose State University  
**Ito, Ryoji**  
Niigata University, Japan

INDEX OF AUTHORS

<b>A</b>		Dickerson, Lauren ..... 24	
Adrangi, Bahram..... 23		Dittfurth, Ed ..... 25	
Ahadiat, Nas ..... 5, 13		Do, Yeonwoo ..... 11	
Ahadiat, Sepeedeh ..... 5, 13		Dove, Laura..... 6, 27	
Ahmad, Azmi B. .... 5, 18		Doyran, Mine-Aysen..... 19	
Almahamid, Mahmoud Skaker ..... 36			
Alsarhan, Abdulwahab A..... 12		<b>E</b>	
Amato, Louis H. .... 20		Enyinda, Chris..... 34	
Annino, David ..... 29		Evans, Stephen T..... 6, 30	
Aske, David ..... 20			
<b>B</b>			
Bacon, Frank..... 7, 9, 23		<b>F</b>	
Bansal, Vipul ..... 17		Fadaei, Reza ..... 23	
Beukes, Anna..... 32		Farahbod, Kamy ..... 6, 11	
Bienstock, Joshua ..... 12, 24		Fatima, Tasneem ..... 6, 15	
Blankenship, Dianna..... 25		Findlay-Thompson, Sandi ..... 24	
Blayney, Candace ..... 24		Findley, Henry..... 5, 6, 9, 27	
Blotnick, Karen..... 5, 15, 24		Flanegin, Frank ..... 8, 14	
Bok, Jeong ..... 14		Flores, Debra ..... 8, 22	
Boyer-Davis, Stacy ..... 5, 27		Flores, Jason ..... 6, 17	
Boyle, Douglas ..... 21		Flores, Marisa..... 6, 17	
Boyle, James F..... 19		Flynn, Lisa ..... 26	
Brown, Anne..... 24		Foley Deno, Charlene..... 14	
Brown, Diana M. .... 7, 16		Franklin, Mitchell..... 26, 36	
Buchan Howard ..... 26			
Buskirk, David Van ..... 6, 27		<b>G</b>	
<b>C</b>		Gean, Farrell..... 16	
Cappel, James J..... 5, 21		Gean, Virginia..... 9, 10, 16	
Carpenter, Brian..... 21		Gebremikael, Fesseha..... 34	
Carreira, Junko Matsuzaki ..... 18		Gehrt, Kenneth C. .... 7, 37	
Case, Carl J ..... 5, 7, 21, 26		Gilbreath, Aaron D..... 29	
Case, Carl J. .... 5, 7, 21		Gillies, Bruce ..... 25	
Case, Julie A. .... 21		Gordon, David M ..... 6, 20	
Chatrath, Arjun ..... 23		Gordon, David M. .... 20	
Chawla, Gurdeep K..... 14		Greenhill, Richard G. .... 24	
Chi, Yeong N..... 35			
Christakos, P. Jeffrey ..... 22		<b>H</b>	
Clapham, Maria M..... 17		Hagen, Janet W. .... 27	
Clements, Julia..... 5, 27		Han, Min Chung..... 6, 10, 14	
Cole, Matthew L. .... 6, 15		Han, Ye ..... 18	
Conrad, Craig..... 15		Hansoge, Narahari ..... 32	
Cooney, Robert C. .... 10		Haried, Peter..... 29	
Cormier-MacBurnie, P..... 5, 15		Henry, Juliana C..... 7, 16	
Corthel, Tara..... 22		House, Morgan E. .... 25	
Cox, John D. .... 6, 15		Hunt, Sharon D..... 25	
		Hutchinson, Joshua A..... 7, 23	
<b>D</b>			
Dayama, Neeraj N. .... 29		<b>I</b>	
Demirdjian, Z.S. Andrew ..... 6, 30		Ismaili, Perwaiz..... 30	
Deno, Charlene Foley ..... 26		Ito, Ryoji ..... 7, 37	

## ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE

### J

Jesmin, Rubayat.....	34
Joiner, Sue .....	25
Jones, Irma S.....	25
Jones, Preston .....	29

### K

Kazanowski, Pawel.....	34
Kehoe, William J. ....	35
Kim, Myeong Hwan .....	35
Kim, Sunghwan .....	11
Kim, Youjeong .....	14
King, Darwin L.....	5, 7, 21, 26
Kodua, Leat .....	36
Krishnaswamy, C.R.....	7, 35

### L

Laksmana, Indrarini.....	8, 11
Lamb, Reinhold P.....	13
Lawrence, Robyn.....	33
LeBlanc, Deborah.....	7, 15, 18
Lepak Greg .....	26, 36
Lewis, Kevin.....	25
Little, Donna L.....	35
Lovett, Marvin G.....	35
Lowe, S. Keith.....	33
Lukawitz, James M.....	36
Lutey, Matt .....	32

### M

MacArthur, John B.....	22
Maniam, Bala.....	8, 13
Marandos, Sam A.....	7, 18, 30
Marco, Gayle J.....	8, 14
Martinez, Olga D.....	18
Mata-Toledo, Ramon.....	8, 12
McAneer, Michael.....	17
McGrath, Paul.....	37
Meyer, C. Kenneth.....	31
Mills, Richard J.....	7, 31
Mitcheva, Christiana.....	6, 15
Mokatsian, Zara.....	6, 30
Mombourquette, P.....	5, 15
Mondal, Wali I.....	37
Montgomery, Steven.....	8, 22
Mostafa, M.....	7, 31
Mujica, Jose.....	8, 12
Murphy, Susan.....	25
Myers, Joan.....	26, 36

### N

Nam, Seunghan.....	19
Narasimhan, Madhusudhanan.....	29
Nathaniel, Corey S.....	5, 18
Noe, Lance.....	31

### O

Oliverio, Ponzio.....	12
Oller, Jeremy D.....	8, 20
Ord, J. Keith.....	8, 36
Orezzoli, Max.....	29

### P

Pashley, Mary M.....	7, 35
Pearson, John S.....	29
Pellegrino, Bob.....	29
Pellegrino, Kim.....	29
Pepping, Amanda.....	8, 13
Perkins, Laque.....	36
Petkov, Rossen.....	23
Peyvandi, Ali.....	11
Pickering, Gary J.....	31
Posteraro, Robert H.....	29
Posteraro, Robert H.....	24, 29

### R

Racic, Stanko.....	8, 14
Raffiee, Kambiz.....	23
Randall, Ida.....	7, 18, 30
Rayome, David.....	32
Redpath, Ian J.....	33
Rudd, Denis.....	7, 31
Ruddy, John A.....	33
Russon, Manuel G.....	17
Ruzgys, Shannon.....	31

### S

Said, Hassan A.....	8, 23
Salerno, David.....	33
Sang, Fangjun.....	8, 11
Schaffer, Bryan S.....	24
Schmidt, Ryan N.....	8, 22, 29
Secrest, Thomas W.....	9, 13, 19
Shah, Vishal.....	5, 21
Shaki, Mohammed.....	36
Sharifrazi, Farnaz.....	10
Shayo, Conrad.....	6, 11
Stivender, Carol O.....	20
Sullivan, Carol.....	26
Sullivan, Laura L.....	7, 16
Swid, Amr.....	12, 24
Szmerekovsky, Joseph G.....	34

### T

Thomas, R. Earl.....	12
Thompson, Christopher S.....	7, 16
Tomolonis, Paul.....	22
Treadwell, Gregory W.....	9, 21

**ASBBS PROGRAM OF THE TWENTY SEVENTH ANNUAL CONFERENCE**

**U**

Umeh, Afemafuna.....25

**V**

Vargas Lopez, Erendira Y.....34  
Varzandeh, Jay.....6, 11  
Verhulsdonck, Gustav.....5, 21  
Vogel, Thomas J.....33

**W**

Walker, David A. .... 8, 36  
Whitten, Linda K..... 35  
Wyk, Meghan Van ..... 31

**Y**

Yang, Danwei..... 6, 10  
Young, J.D. .... 5, 15  
Yun, J.K. .... 19