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THE EFFECT OF RANDOMIZATION ON THE ASSOCIATION BETWEEN PREPAYMENT POSITION AND COMPLIANCE

David S. Hulse

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University of Kentucky

ABSTRACT: This study examines random versus nonrandom assignment in experimental tax research. Experimental procedures routinely use randomization in order to get unbiased estimates of treatment effects. In the real world, individuals rarely “find” themselves in a particular situation due to random events. Rather, they make choices. These choices may correlate with their subsequent behavior. Our study focuses on tax accounting research related to prepayment position and reporting behavior and uses a two-stage tax context. In the first stage, one-half of the participants choose their prepayment position. The other half of the participants are randomly assigned a prepayment position. In the second stage of the experiment, participants make a tax compliance decision. We find no significant difference in compliance behavior between participants who are able to choose their prepayment position at year end from those who are randomly assigned a prepayment position. While we cannot definitively rule out the possibility of one or more correlated variable, the results of this study suggest that the use of randomized subject assignment may give representative results in this area of research.

FOREIGN BANK ENTRY INTO CHINA: THE PROCESS AND MOTIVES

Weirong Yan
Allen D. Schaefer
Missouri State University

ABSTRACT: The presence of foreign banks in China has grown markedly in recent years. This paper examines the process and motives of this growth during the past 25 years, focusing primarily on the period following China's accession to the WTO.

EXPLORATORY ANALYSIS OF STUDENT PERFORMANCE IN WEB-BASED VS. WEB- ENHANCED VIRTUAL LEARNING ENVIRONMENTS

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Jim Chen

Melinda D. Harris

Alexei G. Matveev

Norfolk State University

ABSTRACT: Web-based virtual learning environments are becoming increasingly popular in higher education as well as a training medium in the private and public sectors. This paper explores student achievement performance within the context of web-based virtual learning environments as compared to modern web-enhanced classroom education. The conclusions provide insights into the use of this particular IT tool within academic settings, and the recommendations should bring forth academic discourse within departments at schools and universities on the merits of these modes of instructional delivery.

DETERMINING RISK PROPENSITY OF GOVERNMENT PROGRAM MANAGERS FOR HIGH RISK/HIGH PAYOFF PROJECTS

Jeanne J. Marquitz
Elizabeth City State University

ABSTRACT: Success in today's challenging public sector requires individuals who can effectively tackle risky assignments. The hypothesis of this paper develops an assessment methodology that can be utilized to identify individuals with risk-taking propensities from among those that work on government projects involving high risk and high technological benefits to the government. An interview guide and an open-ended questionnaire are employed in this research to acquire the necessary data. The methods employed include use of Likert Scale questions, a modified Force Field Analysis, and a Qualitative Statement format for in-depth interviews. Identification of risk-takers and placing these individuals in key project management positions could improve the success rates of government research and development projects.

ETHICAL AND LEGAL ISSUES RELATED TO INFORMATION TECHNOLOGY IN A HIGHER EDUCATION ENVIRONMENT: A CASE STUDY

Sharon Paranto

Scott Peterson

Northern State University

ABSTRACT: Historically, higher education has maintained a strict set of rules in terms of plagiarism and cheating, and has not condoned unethical or illegal activity in any shape or form. But are there exceptions? This paper deals with a very specialized ethical/legal issue relating to information technology and the higher education environment: Student labor access to password-protected confidential files. What follows is a case study based on a “theft of files” incident that occurred at a university several years ago. Could this same thing be happening at your university?

RADIO FREQUENCY IDENTIFICATION (RFID): AN ORWELLIAN 1984 TECHNOLOGY

David A. Scanlan

California State University, Sacramento

ABSTRACT: RFID (Radio Frequency Identification) technology must be treated as we treat fire. It would not be wise to eliminate fire, but we must strictly control it. The author has been closely following the development of RFID technology for several years and is actively involved in exposing both its positive and extremely negative characteristics. We are all familiar with the expression, "Just because you're paranoid doesn't mean they aren't out to get you." As for RFID technology, perhaps we should restate the expression this way: "Just because your paranoid doesn't mean their not out to track you around the globe and even chip you." When you finish reading this article you may agree that RFID technology is likely to aid in the creation of an Orwellian society unless it is strictly controlled. We will never control it, unless we understand RFID's potential for abuse and accept the fact that many corporations and governments are actively embracing RFID technology in ways that may lead to an Orwellian society. This article describes the basic technology of RFID and cites multiple examples of where and how it is being used. Every attempt is made to include the very latest information. RFID can be a benefit to society, but there is a point, a Rubicon, that we dare not cross, if we value our freedoms. It is possible we have already crossed this Rubicon, a point of no return.

FROM ER TO STAR DATA MODELING - A METHODOLOGY

Shamsul I. Chowdhury
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ABSTRACT: An Entity Relationship (ER) diagram is commonly being used to implement a relational database application. A Star or dimensional modeling is used for implementing a data warehouse (DW). A DW is a subject-oriented, integrated, non-volatile and time-variant collection of data from many different sources for use in many applications by many users in an enterprise in support of management's decision-making. One main purpose for a DW implementation is the possibility of having integrated decision-making data in one place. The use of a methodology provides big advantages in the conversion of the ER model to the Star model in DW implementation. The work addresses the ways and means of the conversion processes providing useful guidelines based on the Ten Commandments of Dimensional Data Modeling. The ten commandments summarizes as to what needs to be done for a successful and useful conversion. The work follows them into practical realization in the form of project works and validates the usability of the conversion methodology.

CHILDHOOD OBESITY: HAS THERE BEEN A MARKET FAILURE?

Bryce S. Sutton

University of Alabama at Birmingham

ABSTRACT: Current research on the economics of obesity suggests that markets affect child obesity through changes in the real price of food, changes in the relative price of foods, changes in wages which affect labor/leisure decisions made by parents and guardians, and technological changes which alter the composition of children's diets. It is well known that adult obesity in America has reached epidemic proportions with approximately 67% of Americans classified as overweight and approximately 30% classified as obese. What is less well known is that in the past 25 years obesity has become a major public health problem among children with 2 to 3 fold increases in the number of children classified as overweight or at risk for overweight. The co-morbidities associated with obesity in adults are now being observed among obese children. These co-morbidities impose a heavy burden on US health care resources spread among families, businesses, and governments with an annual price tag of over \$117 billion in obesity related health care expenditures. While the charge to clinicians and health care workers is clear, the economic justification for market interventions is less certain. A high prevalence of obesity or overweight alone is not sufficient proof of market failure. In this paper I assess possible market mechanisms that may have contributed to the current epidemic, review current empirical evidence on these mechanisms, and assess the potential for market interventions to address the problem of child obesity.

INTER-FIRM ALLIANCES VS. MERGERS AND ACQUISITIONS: THE IMPACT OF LEARNING ON INNOVATION

David G. DeBoskey
Damon M. Fleming
G. E. Whittenburg
San Diego State University

ABSTRACT: This paper evaluates the extent to which inter-firm alliances and international mergers and acquisitions may arise for reasons other than the traditional reasons (e.g., market power or reducing transaction costs). Specifically, learning and innovation is identified as a key factor in inter-firm alliances and international mergers and acquisitions (“M&A”). In today’s knowledge-based economy, the theoretical underpinnings of alliances and M&A formations are found in the competence-based perspective where learning to innovate is the key objective. The dramatic increase in international alliances and M&A can be viewed from several theoretical perspectives, including the market power, transaction cost, and learning perspectives. Although, to understand fully the nature of inter-firm alliances and international M&A in an environment where innovation is forged into existence by knowledge transfer, technology transfer, and learning, one needs to be cognizant of the various forms of inter-firm structures appropriate under the circumstances.

STUDENT INTERNET MISUSE: A FOLLOW-UP EXAMINATION OF E-BEHAVIOR BY GENDER

Steven Hall

Elwin Myers

Ray Whitmire

Texas A&M University-Corpus Christi

ABSTRACT: This paper empirically examines the current state of student Internet misuse. It is a replication of a study conducted several years ago at a private college. This time the survey was performed at a state university; the findings are presented and compared to the original study. Internet behaviors are broken down by types and gender. Changes that have taken place over the time period are examined and reviewed in this study.