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**ABSTRACTS****1. FRAMEWORKS FOR TECHNOLOGY ADOPTION DECISIONS IN SERVICE DELIVERY**

Kiattisak Phongkusolchit, The University of Tennessee at Martin, Martin, Tennessee, USA

**ABSTRACT**

*Over decades, technology has made a great impact on the operations of service delivery system. The lack of guidance for managers in making technology adoption decisions in service delivery obstructs organizations to systematically decide whether it is appropriate or even necessary to adopt technology. This paper attempts to provide a novel conceptualization of service delivery to facilitate the technology adoption decision process. A flow chart to help managers to decide to adopt service delivery technology is included.*

**Keywords:** *Technology Management, Technology Adoption Decision, Service Operations Management, Service Delivery*

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**2. KNOWLEDGE MANAGEMENT AND ORGANIZATIONAL ADAPTATION: A THEORETICAL FRAMEWORK OF MEDIATION AND MODERATION**

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**ABSTRACT**

*Knowledge management has become increasingly important in today's business world. To better adapt to rapid environmental changes, organizations implement knowledge management to avoid repetition of mistakes, shorten the period of problem solving, and stimulate innovations. This study investigates the stages of knowledge management: obtaining, organizing, and applying, that affect organizational adaptation. With a proposed theoretical framework, this study provides a holistic model for future empirical study.*

**Keywords:** *Knowledge Management, Organizational Adaptation*

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**3. DEVELOPING AN ORGANIZATION SYSTEM FOR MANAGEMENT ACCOUNTING BASED ON RESPONSIBILITY CENTERS**

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**ABSTRACT**

*The economic theory and practice have proven the fact that economic growth is not possible unless it is based on constant improvements brought to management methods and techniques. In this context, economic entities and their management through decision factors deal with issues related to the establishment of their position within the economic area they activate in, the objectives they strive for, the results they achieve and implicitly, the resources they consume. Using the resources corresponding to their activities economic entities must create value. All these processes are uncovered, analyzed and orientated towards several ways and different means.*

*The limited nature of resources calls for efficient activities engaged by economic entities. This implies for the activity of economic entities to be sectioned and separated on responsibility centers, through which the managers' performance is being measured according to the resources they have available and the*

way in which these were put to value. In this paper we aim to develop an administrative accounting system which would be a corner stone for economic decisions within an economic entity organized on responsibility centers, and within the existing responsibility centers we consider as central pillars level I and II profit centers.

**Keywords:** *Managerial accounting/administrative accounting, responsibility centers, profit centers*

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#### 4. AN EXPERIMENTAL EVALUATION OF THE EDUCATIONAL TECHNOLOGY PUZZLE

Daniel A. Talley, Dakota State University, Madison, SD, USA

##### ABSTRACT

*This paper outlines the findings of a study comparing student time and effort with exam performance in an Internet-based business course to evaluate the hypothesis that students use educational technology not just to enhance learning but to minimize the time and effort involved in obtaining a desired grade outcome. In an application of microeconomic theory, the paper utilizes a cost-minimization model of student learning behavior that leads to the prediction that significant improvements in student satisfaction will be observable but measurable improvements in learning may not when an innovation in educational technology is introduced into an instructional setting. The model is tested empirically by evaluating the time and effort of students in an Internet-based business course. Consistent with previous work, time spent studying utilizing teaching technology does not predict exam performance and grade outcomes well. However, student satisfaction with grade outcomes is enhanced by the utilization of teaching technology. The cost-minimization model offers a potential explanation for this educational technology puzzle.*

**Keywords:** *Educational Technology, Computer Assisted Instruction, Business Education, Student Learning Assessment*

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#### 5. MARKET QUALITY PERCEPTION OF THE AMERICAN AUTO PRODUCERS

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Marilyn Chalupa, Ball State University, Muncie, Indiana, USA

Thomas Harris, Ball State University, Muncie, Indiana, USA

##### ABSTRACT

*Despite American auto manufacturers beating Japanese-made vehicles in quality, the general perception in the market still exists that American vehicles are inferior in quality. This perception gap has hurt the American auto industry immensely. American auto companies are struggling to overcome the perceived lower quality image against reputation of their foreign rivals. The survey study identifies the factors that influence consumers' perceptions of American auto industry quality.*

**Keywords:** *Quality perception, American auto industry*

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## 6. DE-ESCALATION OF COMMITMENT IN MIS PROJECTS: THE IMPLICATIONS OF THREE ECONOMIC THEORIES

Dmitriy V. Chulkov, Indiana University Kokomo, Kokomo, Indiana, USA

### ABSTRACT

*Escalation of commitment has been linked to failures, time and cost overruns in management information systems projects. Factors that attenuate the escalation problem and promote de-escalation include monitoring of decision makers, changes in responsibility for the project, regular evaluations, setting public targets and spending limits. However, overreliance on these de-escalation factors may lead to premature termination of projects. This study discusses the implications of three economic theories, including the effect of real options, bandit processes, and correlated signals about the chances of the project's success. Failure to account for the positive value of a real option, the value of sequential investigation of projects in a bandit process, or the declining informational value of correlated signals may lead to de-escalation of commitment to projects that ultimately turn out to be successful. The inclusion of these economic factors in managerial decision making is especially important in MIS projects that involve new technology and have a high degree of uncertainty.*

**Keywords:** *De-Escalation of Commitment, Project Termination, Management Information Systems*

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## 7. THE BUSINESS VALUE OF THE NEW GENERATION OF THE RFID SYSTEM

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Akram Tannir, American University of Beirut, Beirut, Lebanon  
A. N. El-Kassar, Lebanese American University, Beirut, Lebanon

### ABSTRACT

*The Electronic Product Code (EPC) which is a unique number identifying items in the supply chain based on the Radio Frequency Identification (RFID) technology, is the power of the EPCglobal Network. EPCglobal Network manages products within the supply chain, but once the product leaves there, it could not be traced which constitutes a waste of the investment and the expenses spent. That is why an improvement of the system should be introduced to make it a universal system where lots of product characteristics are to be taken into consideration in order to ensure an effective and beneficial system. Such a system would assume lots of expected benefits that spring from these adjustments, and which is practically applicable to solve problems in reality. Different applications and activities will show the importance of these benefits in our daily life. In this study, network diagrams will illustrate the architectural design of the system as well as its implication in real business applications. Analytical and prediction procedures are also used where the system is analyzed in order to suggest the expected benefits. Moreover, the analysis of the real applications will show its weakness where the proposed system will be implanted in a way that should solve the problem.*

**Keywords:** *Electronic Product Code, Radio Frequency*

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## 8. METEO DERIVATIVES: SOLUTION FOR FINANCING THE CATASTROPHIC LOSSES

Marius D. Gavriltea, Babes Bolyai University, Cluj – Napoca, ROMANIA

### ABSTRACT

*Most countries in the world are facing different situation caused by the evolution of the weather. Some unexpected evolution may be noticed as catastrophic events, for which insurance sector offer the adequate covering solutions. There appear some situations when meteorological effects are not of a catastrophic level, but the consistency of them generates losses in financial revenues for exposed companies. In this paper, we analyze the meteorological derivatives, as financial instrument of covering the weather risks exposure. The aspects taken into account are the variability of the temperature from an average considered as normal for a given period. The success of these instruments is increasing every year, and financial institutions involved in these transactions assure a normal a continuous activity and also the profit of the most exposed companies to the meteorological risks.*

**Keywords:** *Catastrophe, Meteo, Derivatives Finance, Insurance*

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## 9. CUSTOMER SATISFACTION AND COMPLAINTS: IS THERE A RELATIONSHIP?

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Earl Naumann, American University of Sharjah, Sharjah, United Arab Emirates

### ABSTRACT

*The purpose of this research is to study the relationship between customer satisfaction and the frequency of complaints in business-to-business services using longitudinal research. This study employs 19 longitudinal customer satisfaction and complaints studies done on a quarterly basis between 1999 and 2004. Questionnaire included questions regarding the overall level of satisfaction. The key questions used to identify unarticulated complaints willingness to recommend, met expectations, and likelihood to renew. The findings indicate that there is a negative correlation between customer satisfaction and complaints. The implications and limitations of the research are also discussed. The results have both managerial and theoretical implications for customer satisfaction and complaint handling for Business-to-Business services.*

**Keywords:** *Customer satisfaction, Complaints, Business-to-business (B-to-B) services*

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## 10. TRUE PHILOSOPHY AND ETHICAL PRINCIPLES

Lyubov A. Bogun, Odessa Institute of Entrepreneurship and Law, Odesa, Ukraine

### ABSTRACT

*This research attempts to determine a philosophy that can be the soundest one for well-being of an individual. There are different moral philosophies providing different basis for rationalizing ethical decisions and shaping norms and values. Assuming that definition of unethical behavior may be the main point to justify effectiveness of a philosophy, I propose that virtue ethics can be the most fruitful philosophy for individual well-being and increasing individual productivity.*

**Keywords:** *Ethics, Truth, Philosophy, Virtue ethics*

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**11. "VARIATION, VARIATION, VARIATION": TEACHING A SECOND BUSINESS STATISTICS COURSE USING THE CONCEPT OF VARIATION**

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Min Li, California State University-Sacramento, Sacramento, California, USA  
Manfred W. Hopfe, California State University-Sacramento, Sacramento, California, USA

**ABSTRACT**

*At the conclusion of the final Making Statistics More Effective in Schools and Business (MSMESB) Conference (Chicago, 2006), George Tiao stated that "What we need now is a good second statistics course for business students." This paper reports such a course that we believe is substantially different from what we see being presented at other universities. Although the course described is taught in a business school, it can be easily modified to satisfy the needs of students in other disciplines.*

**Keywords:** *variation; specific variation; common variation*

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**12. A PATH ANALYSIS MODEL OF INTRINSIC AND EXTRINSIC ACADEMIC MOTIVATION ENGAGEMENT IN SERVICE LEARNING**

Roxanne Helm-Stevens, Azusa Pacific University, Azusa, CA, USA  
Orlando Griego, Azusa Pacific University, Azusa, CA, USA

**ABSTRACT**

*Undergraduate students taking part in an organizational behavior course were given a service learning project teaching business related curriculum to at-risk high school students. Respondents were then assessed in their perceptions of intrinsic and extrinsic motivation. These included role modeling, relationship aptitude, experiential learning effectiveness, teamwork effectiveness, leadership efficacy, communication abilities, civic responsibility, and philanthropic perceptions. Using path analysis, there was a significant pathway to positive perceptions of service learning.*

**Keywords:** *Service-learning, Organizational Behavior, Intrinsic Motivation, Extrinsic Motivation*

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**13. USING JOINT TEAMS OF GRADUATE AND UNDERGRADUATE STUDENTS TO IMPROVE STUDENT LEARNING AND SATISFACTION IN AN MIS COURSE**

Dmitriy V. Chulkov, Indiana University Kokomo, Kokomo, Indiana, USA  
Joung Yeon Kim, Indiana University Kokomo, Kokomo, Indiana, USA

**ABSTRACT**

*This study discusses a case of using joint teams of undergraduate and graduate students to improve student learning and satisfaction in a management information systems course taught in a small campus business school. Challenges facing small campus programs lead to a greater number of courses offered to both undergraduate and graduate students. While the number and scope of assignments required of the two levels of students may differ, this combined classroom experience provides an opportunity for joint teamwork. This study details the effects of semester-long team assignments within the same course for teams of exclusively undergraduate students and joint teams. Results demonstrate that work in joint teams of graduate and undergraduate students is not only related to higher performance on the group assignments, but also to better individual scores on assessment instruments at the end of the semester and higher satisfaction of students with the team projects. The analysis of student feedback suggests that graduate student's leadership is a key success factor in a joint team.*

**Keywords:** *Teamwork, Student Performance, Teaching Management Information Systems*

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#### 14. RESISTANCE TO CHANGE: THE EFFECTS OF ORGANIZATIONAL INTERVENTION AND CHARACTERISTIC

Chiung-Hui Huang, National Kaohsiung University of Applied Sciences, Kaohsiung, Taiwan  
Ing-Chung Huang, National University of Kaohsiung, Kaohsiung, Taiwan

##### ABSTRACT

*Although the resistance to change has universally been recognized as a significant effect to the outcomes of an organizational change, the change agents' perceptions to employees' resistance are relatively scarce. This article highlights the perspective of internal agents who drive the implementation of organizational change to investigate the internal agents' perceptions to employees' resistance, organizational intervention, and change outcomes. The results indicate that the agents' perception of employees' resistance has a negative effect on change outcomes. However, the effect is mediated by organizational intervention in changing employees' behavior. In addition, the negative effect of agents' perceptions of employees' resistance on change outcomes would be serious when the firms are large or have existed for a longer time and would be less severe when the agents are senior or have had a longer tenure.*

**Keywords:** Organizational Change; Resistance to Change; Organizational Intervention

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#### 15. CREATIVE DESTRUCTION: HAS GLOBALIZATION BEEN GOOD FOR GM?

Charles W. Johnston, Baker College, Center for Graduate Studies, Flint, Michigan, USA

##### ABSTRACT

*In recent decades, there has been a strong trend increase in the global integration of markets, popularly known as globalization. In principle, this incremental process of integrating local and national markets into larger international and global markets is an efficiency improvement. Economically, resources are reallocated to their highest-valued uses, internationally. Although integrating markets helps most market participants, in the long run, consistent with the invisible hand principle, this competitive free market process is one of creative destruction. At the microeconomic level, there are some losers, including some companies. This research paper examines both the positive and negative economic effects of globalization on General Motors Corporation, to evaluate whether or not globalization has been good for GM, since 1970. The author uses economic principles and analysis to identify important changes in global market conditions, explain how each of these changes helped or hurt GM, and evaluate how GM efficiently or inefficiently changed its management practices to adjust to these changing market conditions. Most of the data provided about GM is from GM sources. Most of the other research sources cited in the paper, regarding the principles, are journal articles and books written by well-known international economists and finance scholars. The findings of this research paper will help most readers to better understand the economic benefits and costs of the ongoing globalization process for companies and other market participants, and highlights their need to efficiently adjust to changing market conditions in a dynamic global economy.*

**Keywords:** GM, Globalization, Creative Destruction, Multinational Business Management, Market Conditions

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## 16. ENHANCING DEEP LEARNING THROUGH ASSESSMENTS: A FRAMEWORK FOR ACCOUNTING AND LAW STUDENTS

Mahesh Joshi, RMIT University, Australia  
Alperhan Babacan, RMIT University, Australia

### ABSTRACT

*This paper looks at the impact of assessment on the promotion of deep learning in the teaching of accounting and law. The first part of the paper begins by detailing the requirements of accounting regulation bodies in terms of skill acquisition required from accounting graduates in order to join the accounting profession. Next, there is a theoretical discussion of an assessment framework which will help accounting educators to promote student learning so as to promote the skills required by the accounting regulation bodies. In doing so, the relationship and impact of assessment tasks on learning outcomes is undertaken. It is demonstrated that a deep approach to teaching and learning results in higher quality learning outcomes.*

*In the second part of the paper, suggestions are made as to how accounting and law educators can move away from the traditional examination form of assessment to a more holistic learning model which will meet the professional skills expectations of the professional bodies and the industry. An assessment framework is developed to show how the effective use of a balanced mix of well planned assessment tasks can play an important role in the promotion and development of deep learning, critical thinking and the abovementioned generic skills in accounting and law courses.*

**Keywords:** Deep learning, assessments, generic skills, Accounting and Law

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## 17. WEB 2.0 TECHNIQUES FOR SEARCH ENGINE OPTIMIZATION: TWO CASE STUDIES

Ross A. Malaga, Montclair State University, Montclair, NJ, USA

### ABSTRACT

*Search engine optimization (SEO) is a process that seeks to achieve a high ranking in the search engine results for certain search words or phrases. This process typically involves making certain changes to a site, as well as acquiring links from other sites. One aspect of SEO that has begun to receive much attention by practitioners is the use of Web 2.0 sites and technologies. Knowledgeable practitioners are beginning to use Web 2.0 to achieve multiple high search engine rankings for a chosen word or phrase. The two case studies presented show that the use of Web 2.0 techniques can enable sites to rank well in the search engines. In addition, use of these methods may lead to multiple top listings on the search engines. Finally, the speed and flexibility of Web 2.0 sites and methods allows search engine marketers to promote seasonal or "hot" products.*

**Keywords:** Search Engine Marketing, Search Engine Optimization, Electronic Commerce, Internet Marketing

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## 18. USING DRAMA TO TEACHING BUSINESS ETHICS

Robert J. Mockler, St. John's University, Jamaica, NY, USA

### ABSTRACT

*This paper explores different ways in which the dramatic arts have and can be used to further developing management skills involving ethical action. The discussion reviews different ways in which the subject has been treated in drama and what may be learned from these dramatic treatments not only about the*

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*dramatist and about the cultural values of the societies within which and for which the plays were written, but also about what business managers might learn from these dramatized experiences.*

**Keywords:** *Management Education & Training; Drama; Cross-Disciplinary; Business Management*

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## 19. DOES US CONSUMER CONFIDENCE INFLUENCE US STOCK MARKET?

Muhammad Mustafa, South Carolina State University, Orangeburg, SC, USA  
Matiur Rahman, McNeese State University, Lake Charles, LA, USA

### ABSTRACT

*US stock market (proxied by S&P500) and consumer confidence index are nonstationary in levels and both possess the same order of integration,  $I(1)$ . There is a strong evidence of cointegration between the variables. The long-run causal flows are rather weak and bidirectional. In contrast, the evidence on feedback relationships between the variables is strong. Monthly data from January, 1990 through December, 2003 are used in this study.*

**Keywords:** *consumer sentiment; stock market; cointegration; feedbacks*

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## 20. DETERMINING IF THE VIKINGS TRAINING CAMP HAS A POSITIVE ECONOMIC IMPACT ON MANKATO ECONOMY USING TAXABLE SALES

Kwang Woo (Ken) Park, Minnesota State University at Mankato, Mankato, USA  
Soonhwan Lee, Indiana University Purdue University Indianapolis, USA  
Aaron C. Bader, Minnesota State University at Mankato, Mankato, USA  
Garth E. Olmanson, Minnesota State University at Mankato, Mankato, USA

### ABSTRACT

*In the fall of 2004, the Minnesota Vikings sought proposals from various cities in the five-state region to host Training Camp in their communities. Greater Mankato area officials and businesses rallied together to develop a proposal and plan to keep the 40-year tradition of having Training Camp in Greater Mankato alive. Supposedly, the Training Camp provides over a \$5 million annual economic impact and brings over 80,000 visitors to the area. This study investigates the economic impact of the Minnesota Vikings Training Camp on the Greater Mankato area by using monthly sales tax revenues. Simple Econometric models are specified and the estimated results shows that Vikings training camp leads to increase in total taxable sales by about \$1.44 million on average during August and the average increase in the taxable sales is around \$400,000 every year.*

**Keywords:** *Economic Impact Analysis, Football, Event Analysis, Time-Series Analysis*

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## 21. TECHNOLOGY, STRATEGIC MANAGEMENT CONCEPTS AND ONLINE DELIVERY

Ronald J. Salazar, University of Houston - Victoria, Texas, USA  
Jifu Wang, University of Houston - Victoria, Texas, USA

### ABSTRACT

*This paper reports on the most recent developments in teaching approaches for graduate level strategic management at an AACSB college of business. Our college routinely measures learning outcomes through independent evaluations of students' written work as a part of its assurance of learning*

continuous improvement process. The empirical results from the second cycle of evaluations by an expert panel identified a performance gap between face-to-face and internet delivery methods on specific learning outcome dimensions. In response, we implemented a hybrid approach that was intended to close the gap. The approaches we used and the results of our continuing adjustment process are reported in sufficient detail to inform the academy. Our explicit empirical comparison is included to guide others.

**Keywords:** Strategic Management, Technology, Online Instruction, Curriculum

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## 22. HOW IMPORTANT IS BUSINESS FACULTY SERVICE?

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Lorraine P. Anderson, Marshall University, Huntington, WV USA

### ABSTRACT

Evaluating business faculty service activities are important areas of concern for higher education administrators as stakeholders strive to meet state and accreditation assessment requirements. This study examines the results of a survey of 1,300 administrators and faculty of AACSB International accredited institutions. Respondents were asked what they believe is currently being used, and what should be used, to evaluate faculty service performance. Differences in responses are evaluated across school types, faculty and administrators and years of experience. The findings of this study provide a foundation of measures upon which international universities can use to evaluate faculty service.

**Keywords:** Business Service, Evaluation and Performance, Service Activity

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## 23. ACADEMIC DISHONESTY ACROSS CULTURES REVIEW AND RESEARCH AGENDA

Ziad Swaidan, University of Houston-Victoria, Texas, USA  
Raed Awamleh, Middlesex University Dubai, United Arab Emirates  
Rzan Swaidan, University of Houston, Texas, USA

### ABSTRACT

This research lays the theoretical foundations to explore academic ethics across cultures. Specifically this research lays the theoretical fundamentals to explore the relationship between culture and academic dishonesty. Based on theory and literature review, this study predicts 1) a negative relationship between collectivism and academic dishonesty and a positive relationship between individualism and academic dishonesty. 2) A positive relationship between masculinity and academic dishonesty and a negative relationship between femininity and academic dishonesty. 3) A direct relationship between power distance and academic dishonesty. 4) And a negative relationship between uncertainty avoidance and academic dishonesty. The theory, literature review and hypotheses of this study should prove valuable for universities because Hofstede's cultural framework allows academicians to identify differences in academic dishonesty among students across different countries and thus provides a theoretical base for designing more effective global academic strategies. For example, studying academic dishonesty of students from various cultures is vital for universities to capitalize on positive values and safeguard against potentially unethical behaviors. Also, studying the relationship between culture and academic dishonesty sheds light on how to teach ethics more efficiently in various countries. Last, it helps academicians to match the amount and content of ethics teaching to students' cultural orientations.

**Keywords:** Academic Dishonesty, culture

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**24. ANOTHER LOOK AT THE ROBUSTNESS OF STOCK MARKET CALENDAR AND WEATHER ANOMALIES TO ANNOUNCEMENTS OF MACROECONOMIC NEWS**

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**ABSTRACT**

*Given the impact of macroeconomic news announcements on daily stock returns, Gerlach (2007) performs a univariate analysis of calendar and weather anomalies on days with no such announcements. He finds little evidence for anomalous returns in this subset of the data. He concludes that calendar and weather anomalies are generated by an ex-post sorting of returns into subsets with disproportionate numbers of extreme announcement day returns. We find little evidence to support this contention. Our multivariate analysis of the full dataset (both announcement and non-announcement days) indicates five of six tested return anomalies remain significant after controlling for macroeconomic announcements.*

**Keywords:** *anomalies, macroeconomic news announcements, weather, calendar*

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