

Seventeenth Annual Volume

Publications of New Jersey's Business Faculty

November 2018

Sponsored by

**The Stillman School of Business
at Seton Hall University**

**Janet Fenton
Editor**



November 2018

Stillman School of Business at Seton Hall University proudly presents our seventeenth volume of the *Publications of New Jersey's Business Faculty*. This volume, which celebrates the intellectual capital at colleges of business within the State of New Jersey, is a natural fit for our organization. The Stillman School, in sharing current research with others, seeks to improve the learning environment of students and faculty and to enhance the effectiveness of business organizations. We have compiled the research works of business faculty within New Jersey that have been published in 2017. We also include teaching notes that provide examples of approaches to connect the classroom to the business world.

We are proud to recognize the very best papers and teaching notes from 2017. These authors have earned the Bright Idea Award for their research. We appreciate the efforts of Dean Andrew P. Rosman (Fairleigh Dickinson University), Dean Edward Petkus (Ramapo College of New Jersey), Dean Mary Kate Naatus (Saint Peter's University) and Professor Barbara Boyington (ret., Brookdale Community College), who helped us evaluate the many worthy papers that were submitted. Congratulations to our award winners!

Here are the 2017 Bright Idea award winners:

<i>Decision Sciences:</i> Kwon Gi Mun of Fairleigh Dickinson University and Yao Zhao of Rutgers University-Newark and New Brunswick for: Rafique, R., Mun, K. & Zhao, Y. (2017). Designing energy supply chains: Dynamic models for energy security and economic prosperity, <i>Production and Operations Management</i> , 26(6), 1120-1141.
<i>Economics:</i> Kurt W. Rotthoff of Seton Hall University for: Groothuis, P., Rotthoff, K. & Strazicich, M. (2017). Structural breaks in the game: The case of Major League Baseball, <i>Journal of Sports Economics</i> , 18(6), 622-637.
<i>Management:</i> Oscar Holmes IV of Rutgers University-Camden for: Roberson, Q., Holmes, O. & Perry, J. (2017). Transforming research on diversity and firm performance: A dynamic capabilities perspective, <i>Academy of Management Annals</i> , 11(1), 189-216.
<i>Management:</i> Nancy DiTomaso and Catrina Palmer of Rutgers University-Newark and New Brunswick for: DiTomaso, N. & Palmer, C. (2017). Mentors, sponsors, and diversity in work organizations: Who helps whom and what difference does it make? <i>Leading Diversity in the 21st Century</i> , Ed. Terri A. Scandura and Edwin Mourino-Ruiz, Charlotte, NC: Information Age Publishing, Inc.
<i>Management:</i> Yoshiko DeMotta of Fairleigh Dickinson University for: Diogo, H., DeMotta, Y., Sen, S. & Valenzuela, A. (2017). Consumer responses to corporate social responsibility (CSR) contribution type, <i>Journal of Consumer Research</i> , 44(4), 738-758.

<p><i>Management:</i> EunSu Lee and Michael Bell of New Jersey City University for: Bridgelall, R., Lee, E. & Bell, M. (2017). Strategic global logistics management for sourcing road oil in the U.S., <i>Journal of International Trade, Logistics and Law</i>, 3(2), 1-11.</p>
<p><i>Management:</i> Danni Wang of Rutgers University-Newark and New Brunswick for: Waldman, D., Wang, D., Hannah, S. & Balthazard, P. (2017). A neurological and ideological perspective of ethical leadership, <i>Academy of Management Journal</i>, 60(4), 1285-1306.</p>
<p><i>Marketing:</i> Jingyi Duan of The College of New Jersey for: Duan, J. & Dholakia, R. (2017). Posting purchases on social media increases happiness: The mediating roles of purchases' impact on self and interpersonal relationships, <i>Journal of Consumer Marketing</i>, 34(5), 404-413.</p>
<p><i>Pedagogy:</i> David Dreyfus of Rutgers University-Newark and New Brunswick for: DuHadway, S. & Dreyfus, D. (2017). A simulation for managing complexity in sales and operations planning decisions, <i>Decision Sciences Journal of Innovative Education</i>, 15(4), 330-348.</p>
<p><i>Teaching Notes:</i> John Donnellan of New Jersey City University for: NJCU School of Business and Satakunta University of Applied Sciences Business Solutions to Port of Rauma, Finland via student partnerships.</p>

We commend Nancy DiTomaso and Kurt Rothhoff who are earning their second Bright Idea Awards.

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 will continue to work with each other as we seek to advance business within and beyond the Garden State.



Joyce A. Strawser, Ph.D.
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I am very pleased with the continuous support of this publication. It would not be possible without the support and personal involvement of Joyce A. Strawser, Ph.D., Dean of the Stillman School of Business at Seton Hall University.

A special thanks to Pamela Dungee and Bessie McNamara, University Designer, Seton Hall Public Relations, for their efforts to publicize this work and for the timely production of the cover for this year's volume.

Above all, thanks to the New Jersey business faculty for their efforts in providing quality publications. 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 contribution 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.

I would also like to thank the staff of the Stillman School, Tanya Dixon, Carol Flynn, Dellkeyta Foster, Evonne Pinckney, Melody Puliti, and Amy Timmes for their continuing support and assistance. Their efforts, which enable all Stillman projects, are greatly appreciated.

Janet Fenton, Editor

SECTION 1: INTRODUCTION

I am happy to introduce this seventeenth annual volume of *Publications of New Jersey's Business Faculty*. Sixteen colleges contributed to this year's volume. In addition to the generous support of the New Jersey business faculty, it is always satisfying to note the range and timeliness of topics included each year. This year's publication topics include, for example, Infant Cardiac Death, Corporate Social Responsibility, Presidential Election, Major League Baseball, and Net Neutrality. My apologies to any New Jersey author whom I may have failed to recognize.

In order to conserve resources, the publication will be made available in electronic form on the Stillman School website. (<http://www.shu.edu/business/new-jersey-faculty-publications.cfm>) I welcome your ideas for improving the usefulness of this publication and in determining its future direction.

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 University
Centenary University
College of St. Elizabeth
DeVry University
Drew University
Fairleigh Dickinson University
Felician University
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 University
Seton Hall University
Stevens Institute of Technology
The College of New Jersey
The Richard Stockton College of New Jersey
Thomas Edison State University
William Paterson University

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, International Business, Legal Studies, Management, Marketing, and Pedagogy. 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.

Abouk, R. & Adams, S. (2017). Compliance inspections of tobacco retailers and youth smoking. *American Journal of Health Economics*, 3(1), 10-32.

William Paterson University
Economics: Youth Smoking

Since 2010, the Food and Drug Administration has contracted with states to perform random checks of tobacco retailers to identify illegal sales to youths. We test whether the inspections affect youth access and smoking for boys and girls. Using the 2010–13 Monitoring the Future survey and data on the number and location of inspections in the first several years of the program, we find the checks have been successful at limiting access to cigarettes in small retail establishments. As for reducing smoking, we observe reductions only among girls. Boys continue to smoke with about the same incidence and intensity as before the inspections. The likely reason for this is that girls are generally more successful at purchasing illicit products at retail establishments while underage. Therefore, enforcing the minimum legal age laws for purchasing tobacco products likely curtails the access of girls to the illegal product.

Rahi Abouk is a member of the faculty at William Paterson University.

Abouk, R. & Adams, S. (2017). Bans on electronic cigarette sales to minors and smoking among high school students. *Journal of Health Economics*, 54, 17-24.

William Paterson University
Economics: Electronic Cigarettes

Many states have banned electronic cigarette sales to minors under the rationale that using e-cigarettes leads to smoking traditional combustion cigarettes. Such sales bans would be counterproductive, however, if e-cigarettes and traditional cigarettes are substitutes, as bans might push teenagers back to smoking the more dangerous combustion cigarettes. We provide evidence that these sales bans reduce the incidence of smoking conventional cigarettes among high school seniors. Moreover, we provide evidence suggesting that sales bans reduced e-cigarette usage as well. This evidence suggests that not only are e-cigarettes and smoking regular cigarettes positively related and not substitutes for young people, banning retail sales to minors is an effective policy tool in reducing tobacco use.

Rahi Abouk is a member of the faculty at William Paterson University.

Abouk, R., Grosse, R., Ailes, E. & Oster, M. (2017). Association of US state implementation of newborn screening policies for critical congenital heart disease with early infant cardiac deaths. *Journal American Medical Association*, 318(21), 2111-2118.

William Paterson University
Economics: Infant Cardiac Deaths

In 2011, critical congenital heart disease was added to the US Recommended Uniform Screening Panel for newborns, but whether state implementation of screening policies has been associated with infant death rates is unknown. To assess whether there was an association between implementation of state newborn screening policies for critical congenital heart disease and infant death rates. A difference-in-differences analysis was conducted using the National Center for Health Statistics' period linked birth/infant death data set files for 2007-2013 for 26 546 503 US births through June 30, 2013, aggregated by month and state of birth. State policies were classified as mandatory or nonmandatory. As of June 1, 2013, 8 states had implemented mandatory screening policies, 5 states had voluntary screening policies, and 9 states had adopted but not yet implemented mandates. Numbers of early infant deaths (between 24 hours and 6 months of age) coded for critical congenital heart disease or other/unspecified congenital cardiac causes for each state-month birth cohort. Critical congenital heart disease death rates in states with mandatory screening policies were 8.0 (95% CI, 5.4-10.6) per 100 000 births (n = 37) in 2007 and 6.4 (95% CI, 2.9-9.9) per 100 000 births (n = 13) in 2013 (for births by the end of July). Early infant deaths from critical congenital heart disease through December 31, 2013, decreased by 33.4% (95% CI, 10.6%-50.3%), with an absolute decline of 3.9 (95% CI, 3.6-4.1) deaths per 100 000 births. Statewide implementation of mandatory policies for newborn screening for critical congenital heart disease was associated with a significant decrease in infant cardiac deaths between 2007 and 2013 compared with states without these policies.

Rahi Abouk is a member of the faculty at William Paterson University.

Adams, P. & Ricci, V. (2017). Trend pie: Turning a social media network into a business. *The International Journal of Entrepreneurship and Innovation*, 18(3), 210-215.

Seton Hall University
Marketing: Digital Influencer

Trend Pie LLC is a fast growing digital influence-marketing company started by a college student who recognized an opportunity to leverage his following on social media to create a business. It is an exciting case for students both because it is a real story and because it concerns a student who established a million dollar company from his dorm room. The case follows the start-up and growth of the venture, discussing how the founder developed a successful business model and overcame his first challenges. The case ends with a dilemma about what the founder should do with the business once he graduated from the university.

Pamela Adams is a member of the faculty at Seton Hall University.

Adams, P., Fontana, R. & Malerba, F. (2017). Bridging knowledge resources: The location choices of spinouts. *Strategic Entrepreneurship Journal*, 11(2), 93-121.

Seton Hall University
Management: Spinouts

This study develops a framework that links a typology of spinouts with distinct product/market strategies and the characteristics of localization economies to study location choice. Specifically, we examine focal spinouts and user-industry spinouts entry into generic and market-specific product categories and localization economies related to the focal industry and to downstream, user industries. We test our hypotheses on a sample of 413 spinouts in the U.S. semiconductor industry from 1997 to 2007. Our findings show that focal spinouts make different location choices than user-industry spinouts and that such choices are mediated by product strategy at entry. Our results contribute to the literatures on location choice and strategic entrepreneurship.

Pamela Adams is a member of the faculty at Seton Hall University.

Addison II, D., Lingham, T., Usley, C. & Lee, O. (2017). An entrepreneurial relationship marketing approach to B2B selling: The case for intellectual capital sharing. *Journal of Research in Marketing & Entrepreneurship*, 19(1), 2-25.

Rutgers University
Marketing: Intellectual Capital Sharing

The purpose of this paper is to examine the entrepreneurial practice of intellectual capital sharing (ICS) with client organizations and assess its potential for collaborative business-to-business (B2B) relationship building. B2B collaborations within the traditional marketing paradigm are restricted due to perceived opportunism. The research is based on the grounded theory approach and involves 22 semi-structured interviews with the employees of a focal organization and its five client organizations regarding 36 implemented projects. Interviews were transcribed, coded and analyzed via constant comparison to surface codes, categories, concepts and themes from which the authors developed propositions based on the particular context of this study. ICS approach helps customers to reconstruct sellers' identity from one characterized by opportunism and arm's length relationships to one defined by openness and collaboration. Identified benefits of ICS include higher trust, commitment, social bonding, value co-creation, individual and organizational performance and learning. Eight propositions and a model of ICS consequences are presented. Entrepreneurial marketers can engage in ICS approach quickly at minimal cost, as the capabilities and talent are typically already internal to the organization.

Can Usley is a member of the faculty at Rutgers University.

Amar, A.D., & Mullaney, K. (2017). Employee ability to innovate: How can organizations recognize it? *Procedia Computer Science*, 122, 494-501.

Seton Hall University
Management: Innovation

Searching through the relevant literature, this paper identifies and explains the process behind many of the available instruments that may predict one's personality for producing innovation. Based on the research and scholarly journal entries, the types of personalities that are more prone to be innovative are also introduced. The qualities of an innovative person are then compared with the results from these various tests so that the foundational question of this paper is answered: what type of person is most innovative? In the end, while the merit and certitude of these tests will be called into question, this paper, at the very least, explains the current rationale and processes behind assessing which type of personality is best suitable for innovation.

Amar Amar is a member of the faculty at Seton Hall University & Kevin Mullaney was a graduate student at Seton Hall University.

Avdeev, V. & Nassiripour, S., (2017). A case note: Potential tax strategies for a debtor trying to avoid bankruptcy. *Journal of Corporate Accounting and Finance*, 28(6), 41-45.

William Paterson University
Accounting: Bankruptcy Petitions

In the State of New Jersey alone, there were 31,534 bankruptcy petitions filed in 2012 calendar year. Similarly, as of September 30, 2013, there were 28,882 bankruptcy petitions filed in the state of New Jersey. A typical debtor who is forced into bankruptcy has substantial credit card debt and one or several mortgage liabilities. Unable to pay on the obligations as they become due, the debtor defaults. Once in default and the liability on the debts are over \$14,425, creditors can file an involuntary bankruptcy petition and foreclose on the existing properties. New Jersey remains the state with the second-highest foreclosure rate behind Florida, according to CoreLogic's monthly National Foreclosure Review. Nationwide, 5.55 percent of homes are late on their mortgage payments. Moreover, if any portion of the mortgage debt is forgiven as part of the foreclosure process, it could trigger tax consequences. This paper examines what choices does a debtor have when faced with multiple delinquencies.

Valeriya Avdeev & Sia Nassiripour are members of the faculty at William Paterson University.

Axelrod, D. (2017). Optimizing rates: Expressing preferences for sustainable outcomes in present value calculations. *Journal of Applied Business and Economics*, 19(1), 9-19.

Montclair State University

Economics: International Financial Reporting Standards

This paper describes how the discount rate used in present value calculations expresses the preference for sustainability in decision making, and its implication for sustainable economic growth. In essence, the lower the discount rate, the greater the regard for the future, and the more likely we choose behaviors that lead to long-term sustainability. The theoretical framework combines behavioral economics and holonomics, which involve limitations of regard for the future due to constraints on processing uncertainty. An alternative formulation for present value calculations, which includes a survival function, is developed. A taxonomy of institutions based on discount rate is proposed.

David Axelrod is a member of the faculty at Montclair State University.

Aytug, Z., Rothstein, H., Kern, M. & Zhu, Z. (2017). Is there social consensus regarding researcher conflicts of interest? *Ethics & Behavior, Online*, 1-40.

Montclair State University
Management: Conflict of Interest

Consensus around what constitutes researcher conflicts of interest (COIs) and awareness of their influence on our research are two critical steps in ensuring the integrity of our science. In this research, data were collected from individual scholars via 2 surveys 5 years apart and from journals and associations to examine the level of social consensus and moral awareness among scholars, journals, and associations regarding researcher COIs. Although we observed increases in level of social consensus and moral awareness between 2012 and 2017, results still revealed limited agreement about what relationships constitute a COI and limited awareness about the presence of and the ethical issues surrounding COIs. Limited social consensus and moral awareness regarding COIs is problematic because it inhibits the recognition, disclosure, and management of COIs and limits ethical decision making. We need to continue and enhance discussions about COIs and aim to create consensus and awareness with the goal of reducing potential scientific misconduct related to COIs.

Zhu Zhu is a member of the faculty at Montclair State University.

Bandera, C., Keshtkar, F., Bartolacci, M. R., Neerudu, S., & Passerini, K. (2017). Knowledge management and the entrepreneur: Insights from Ikujiro Nonaka's Dynamic Knowledge Creation model (SECI). *International Journal of Innovation Studies*, 1(3), 163-174.

***New Jersey Institute of Technology
Management: Knowledge Management***

A key goal of knowledge management (KM) is to foster innovation through the creation of new knowledge. Surprisingly, there is little research on KM in the context of entrepreneurship, a domain where innovation is considered essential. This paper extends established theories and frameworks for KM to the understudied context of KM in small and medium entrepreneurial firms, particularly young startups. Translating KM frameworks, such as the widely studied SECI model, into the entrepreneurial domain could eventually help startups in their quest for sustainability and growth. The SECI model is an aspirational process with which to build new knowledge, including the explicit knowledge assets that startups commonly lack. However, an aspiration is only useful if the subject knows where he or she stands in relation to it. This study focuses on understanding whether entrepreneurial activities embed into, and can further enable, the “virtuous” knowledge-creation cycle. The secondary objective of this paper is to acknowledge Ikujiro Nonaka's contribution to western and eastern KM theories, and extend his seminal theories into other domains, such as small and medium enterprises. This work pilots the use of a content analysis technique largely used in psychology to analyze the connection between entrepreneurship and KM. With this method, the study highlights how the four phases of the SECI model apply to startup firms in a business incubator in the United States. It provides insights into the knowledge-creation process of entrepreneurs, and suggests how entrepreneurs can improve startup survival through greater awareness and use of KM in their business planning and operational activities.

Cesar Bandera is a member of the faculty at New Jersey Institute of Technology.

Bear, S. & Jones, G. (2017). Students as protégés: Factors that lead to success. *Journal of Management Education*, 41(1), 146-168.

***Fairleigh Dickinson University
Pedagogy: Mentoring***

This study provides insight into the factors that influence satisfaction with an Internet-based practitioner–student mentoring relationship that is part of an undergraduate business school curriculum. Practitioner mentors are especially important because they can help student protégés learn the skills needed for their professional development, encourage the formation of professional networks, and enhance the protégés’ satisfaction with their education. In this study, we examine a number of factors that can potentially influence satisfaction with the mentoring relationship, including the protégé’s networking to find a mentor, protégé trust in the mentor, protégé self-disclosure, the level of protégé understanding of the mentoring program’s objectives, and how effectively the mentor serves as a role model. Hypotheses were tested through a structural equation model. The results showed that mentoring relationship satisfaction was positively associated with networking to find a mentor, trust in the mentor, protégé self-disclosure, protégé understanding of the objectives of the mentoring program, and the degree to which the protégé viewed the mentor as a role model. In addition, mentor trust was positively associated with the level of protégé self-disclosure. Implications for theory and practice are discussed, and recommendations on how to strengthen satisfaction with practitioner–student mentoring relationships are provided.

Stephen Bear & Gwen Jones are members of the faculty at Fairleigh Dickinson University.

Bear, S. (2017). Organic delights: Examining the challenges of corporate social responsibility. *Management Teaching Review*, 2(2), 98-106.

Fairleigh Dickinson University
Management: Stakeholder Theory

Organic Delights is an experiential exercise designed to help undergraduate business students learn about corporate social responsibility (CSR). In this exercise, students assume the role of a senior manager of a fictional restaurant and caterer. The challenge for the managers is to evaluate and choose among six proposals to promote the company's CSR. Students are first requested to evaluate the proposals on their own and then, later, to evaluate the proposals by working with a group of students who represent the company management team. The exercise enables students better understand the concept of CSR and reflect on the meaning and obligations of socially responsible business leadership. The exercise and recommendations for the debriefing are provided.

Stephen Bear is a member of the faculty at Fairleigh Dickinson University.

Bear, S. (2017). Strategic staffing: Exercises that link staffing strategy to business strategy. *Journal of Human Resources Education*, 11(1), 7-29.

***Fairleigh Dickinson University
Management: Staffing***

Staffing can be an administrative or a strategic function. When conducted strategically, staffing helps an organization acquire the human capital necessary to create a competitive advantage and achieve its business goals. Because many human resource courses do not take a strategic approach, this paper presents exercises designed to help students understand that a staffing strategy must be based on an organization's business strategy and to provide students with an opportunity to develop staffing policies and practices that can support and advance the organization's business strategy.

Stephen Bear is a member of the faculty at Fairleigh Dickinson University.

Bear, S., Hwang, A. (2017). Downsizing and the willingness to mentor. *Journal of Workplace Learning*, 29(2), 82-94.

***Fairleigh Dickinson University
Management: Mentorship***

This paper aims to examine how employee perceptions of organizational context relate to willingness to mentor. This research will help organizations to understand the relationship between organizational context and willingness to mentor to encourage mentoring. This study used a survey approach. Employees who worked in the development, production and marketing of pharmaceuticals were administered a survey questionnaire. Data were analyzed through structural equation modeling. The findings showed that the downsizing experience was negatively related to willingness to mentor, and the threat of being downsized was negatively related to perceived organizational support. In contrast, perceived organizational support was positively related to organization-based self-esteem, which, in turn, was positively related to willingness to mentor. The relationship between perceived organizational support and organization-based self-esteem, with its subsequent positive effect on willingness to mentor, indicates the importance of organizations' providing their employees with needed Organizational support. Conversely, the negative relationship between the downsizing experience and willingness to mentor, and the threat of being downsized and perceived organizational support, indicates the need to separate mentoring programs from downsizing events even if it means delaying the initiation of a mentoring programs. Research on the impact of organizational context on willingness to mentor is limited, and this study helps to address that gap.

Stephen Bear is a member of the faculty at Fairleigh Dickinson University.

Berenson, M. (2017). Comparing tests of homoscedasticity in simple linear regression. *JSM Mathematics and Statistics*, 4(1), 1-10.

Montclair State University
Pedagogy: Simple Linear Regression

Ongoing research puts into question the graphic literacy among introductory-level students when studying simple linear regression and the recommendation is to back up exploratory, graphical residual analyses with confirmatory tests. This paper provides an empirical power comparison of six procedures that can be used for testing the homoscedasticity assumption. Based on simulation studies, the GMS test is recommended when teaching an introductory-level undergraduate course while either the NWGQ test or the BPCW test can be recommended for teaching an introductory-level graduate course. In addition, to assist the instructor and textbook author in the selection of a particular test, areal data example is given to demonstrate their levels of simplicity and practicality.

Mark Berenson is a member of the faculty at Montclair State University.

Beutell, N., O'Hare, M., Schneer, J. & Alstete, J. (2017). Coping with Fear of and Exposure to Terrorism among Expatriates. *International Journal of Environmental Research and Public Health*, 14(808), 1-13.

***Rider University & Seton Hall University
Management: Expatriates***

As company needs for successful expatriates are increasing, so is the proliferation of terrorist activities and fear of terrorist threats in many parts of the world. Fear has already been identified as a problem for expatriate workers, including a specific fear of terrorism or terrorist threats. To complicate these matters, terrorism can be extremely disruptive to international business activities. We know that the threat of terrorism increases stress as well as employee anger, frustration, and negative emotions. Since many of the extant models of expatriation are based on stress theory, our primary interest is in coping with the stress of different stages of expatriation. Few studies have focused specifically on expatriate coping with the fear of terrorism and specific strategies for dealing with terroristic threats and attacks. We examine the anticipation of, and possible posting to, a country where there is a threat of terrorist activity. As Bader, Reade and Froese have argued, expatriate stressors in terror-endangered countries go beyond regular expatriate cultural adjustment processes. The threat of terrorism is qualitatively different from the typical stressors affecting expatriate adjustment. This paper considers the psychological aspects of coping with the fear of and exposure to terrorism. Very little research has focused on individuals and terrorism in a business context using psychological stress and coping models. Our approach is intended to complement the growing research on expatriates in hostile environments. Specifically, we propose: (1) to examine the literature on expatriate coping in relation to terrorism; (2) present a heuristic model of coping strategies for pre-assignment, on-ground, and repatriation stages; and (3) suggest directions for future research on coping with terrorist threats and behaviors.

Joy Schneer is a member of the faculty at Rider University. Marianne O'Hare is a member of the faculty at Seton Hall University.

Bhardwaj, N., Wodaja, B., Gochipathala, K., Paul, D. & Coustasse, A. (2017). Can mHealth revolutionize the way we manage adult obesity? *Perspectives in Health Information Management, Online* (1a).

***Monmouth University
Management: Obesity***

Obesity is the largest driver of chronic preventable diseases, accounting for an estimated \$147 billion or 10 percent of total US healthcare costs in 2008. It has been forecasted that 42 percent of Americans will be obese by 2030. Mobile health (mHealth) technologies target and may modify the behavioral factors that lead to obesity to promote a healthy lifestyle. These technologies could potentially reduce the cost and the morbidity and mortality burden of obesity because of their inexpensive and portable nature. This study aimed to analyze the efficacy and cost-effectiveness of mHealth interventions for adult obesity in the United States. The methodology used in this study was a literature review of 54 articles. Weight, body mass index (BMI), waist circumference reductions, and favorable lifestyle behavior changes were noted across most studies. Existing data and research on efficacy and linked costs indicated that mHealth technologies were more effective than other methods and could be inexpensively delivered remotely to manage adult obesity, offering significant benefits over conventional care. Further studies on the costs and benefits of adapting such mHealth interventions in clinical settings are needed.

David Paul is a professor emeritus at Monmouth University.

Bloch, R., Kleinman, G., & Peterson, A. (2017). Can gown help town? Exploring the “gap” between accounting practice and academia and providing a theory for why it exists. *Parables, Myths and Risks (Advances in Public Interest Accounting)*, 20, 23-61.

Montclair State University

Accounting: Academics' vs. Practitioner Perspectives

The accounting academy is often criticized for not producing research that is relevant to the work of accounting practitioners. In this paper, we explore this issue by first examining the literature dealing with the relationship between the academics' perspectives and the practitioners' perspectives. We then present theoretical arguments as to why a gap might exist. We argue that (a) the individuals who enter the academy differ from those who enter accounting practice, and (b) the socialization processes and the impact of the professional setting (practice or academe) on behaviors further the separation of academic research from practitioner needs. We conclude that there are important differences in the way that academics and practitioners see the world, with each—in order to fulfill fundamental aspects of their role—pursuing ends that are often at odds with each other.

Gary Kleinman is a member of the faculty at Montclair State University.

Bridgelall, R., Lee, E.S. & Bell, M. (2017). Strategic global logistics management for sourcing road oil in the U.S. *Journal of International Trade, Logistics, and Law*, 3(2), 1-11.

***New Jersey City University
Management: Supply Chain***

The demand for asphalt and road oil heavily leverages local supply because the product is a hot binder of aggregates that form the final mix needed to pave roads. This paper discusses the supply chain characteristics of crude oil feedstock by considering the overall logistics of sourcing heavy crude oil domestically, or importing it from international trading partners. Heavy crude oil is a source of asphalt and road oil production. The study examines critical global and domestic logistics factors such as customs, regulations, security, environmental compliance, and natural events that will affect costs, schedules, and risks. The study provides a framework for decision-making in sourcing the feedstock. The study helps global logisticians and transportation managers improve strategic design and planning towards efficient sourcing.

EunSe Lee & Michael Bell are members of the faculty at New Jersey City University.

Brunetti, F. & Skarbnik J. (2017). Giant Eagle and Economic Performance under Section 461(h). *The Tax Advisor*, April.

Fairleigh Dickinson University
Accounting: Giant Eagle

Sec. 461(h) requires that accrual-method taxpayers cannot take a deduction, even if the all-events test is met, before economic performance with respect to the item has occurred. Under the recurring-item exception to the economic performance requirement, taxpayers may deduct an item in the tax year before economic performance occurs if (1) the all-events test is otherwise fulfilled in the tax year of deduction, (2) the item is recurring in nature and the taxpayer consistently treats such items as incurred in the year before economic performance occurs, (3) economic performance occurs within 8½ months after the end of the tax year of deduction, and (4) either (a) the item is not material, or (b) its accrual in the tax year of deduction results in a more proper match against income than in the year of economic performance. In the Giant Eagle case, a super-market chain issued loyalty discounts for its gasoline to its -customers when they made a certain amount of grocery purchases. The customers could use the discounts, which expired three months after -issuance, only when they purchased gasoline. The taxpayer, using the recurring-item exception, took a deduction for discounts issued during the year but not redeemed at year end that it estimated it would redeem in the following year. The Tax Court agreed with the IRS that the amount of the expense for the discounts was not fixed at year end, since it was contingent upon the customers' redemption in a further purchase. Thus, the Tax Court held that the all-events test was not met with respect to the unredeemed discounts, and the taxpayer could not deduct them currently. On appeal, the Third Circuit overturned the Tax Court's decision, based on a theory of unilateral contract and held that the taxpayer had met the all-events test and could deduct an estimate of the amount of unredeemed discounts that would be redeemed in the subsequent year.

Frank Brunetti is a member of the faculty at Fairleigh Dickinson University.

Brunetti, F. (2017). *Federal Tax Accounting*. CCH Clearing House.

Fairleigh Dickinson University
Accounting: Tax Reporting

Federal Tax Accounting advises tax preparers, accountants, attorneys, and other professionals about timing issues, i.e. when an item, such as income, deduction, or credit may be reported on a tax return. Tax accounting rules govern the tax incidents of when tax events must be taken into account for federal income tax purposes. The "when" question is the subject of this book. In general, tax accounting is not concerned with whether an item is includable in income or deductible or even with the character of the item but when it may be reported.

Frank Brunetti is a member of the faculty at Fairleigh Dickinson University.

Cantwell, J. (2017). Sharing multiple perspectives for mutual learning in organizational contexts. *Knowledge Transfer in Multinational Companies: Sharing Multiple Perspectives, Keynote contributions*, 17-23, Paris: L'Harmattan.

***Rutgers University
Management: Knowledge Transfer***

Knowledge transfer and new knowledge combinations are facilitated and enriched by the diversity that comes from reaching across different perspectives or domains, and yet knowledge sharing or combination of this kind is uncommon as it may also be potentially inhibited by misunderstandings of what is being said on the other side of a divide that tend to reflect an overly narrow interpretation (or even some element of misperception), grounded as they are from within one's own perspective. These restricted forms of understanding may limit what can be absorbed in the absence of further dialog that helps the parties concerned to mutually clarify what is meant by the other. Cultural crossvergence entails the development of new value systems across the different parts of an organization that leads to the emergence of a new and common identity that improves and deepens the nature of communication between the actors involved by mutually recognizing the value of each of the parts in combination with one another. Crossvergence captures an ideal of preserving diversity in an open environment of shared recognition, while thereby lowering the barriers to knowledge transfer through greater mutual understanding. In a complex social system the whole is more than just the sum of its various parts, since there are critical interaction effects between the parts that have consequences at a social or system-wide level. It is vital to consider such systemic interactions whenever knowledge is constructed at a social or an organization-wide level, and not to confine our analysis to what occurs simply at the level of an individual actor or unit. Our sense of self or identity as a person is formed through interacting with the social level, or more narrowly with an organization of which we are part. An organization should aim to reduce any imbalance between or isolation of the individuals or groups that contribute to it.

John Cantwell is a distinguished professor at Rutgers University.

Cantwell, J. (2017). Innovation and international business. *Industry and Innovation*, 24(1), 41-60.

Rutgers University

International Business: Innovation Networks

While classical economic theories of growth emphasized international capital accumulation, and finance-based theories of foreign investment stressed international interest differentials and risk reduction, the technological accumulation approach examines international knowledge building by multinational enterprises and their international business (IB) networks. The two processes of innovation and internationalization have become ever more interconnected as central drivers of development since the first industrial revolution, through to today's information age. The increasing significance of the knowledge-seeking motive for IB networks and of competence-creating subsidiary activities at a local level have linked localized innovation systems to IB and to international knowledge exchange. From a locational perspective, international knowledge connectivity has become critical for sustained innovation and growth. The shift of techno-socio-economic paradigm in the information age is associated with a shift in the character of IB and innovation, with critical implications for IB theory and concepts.

John Cantwell is a distinguished professor at Rutgers University.

Cardona, A., Sun, Q., Li, F. & White, D. (2017). Assessing the effect of personal cultural orientation on brand equity and revisit intention: Exploring destination branding in latin America. *Journal of Global Marketing*, 30(5), 282-296.

William Paterson University
Marketing: Destination Branding

Despite a growing body of work on destination branding, there are few studies to look at culture at the individual level and examine the potential impact of personal cultural orientation on destination brand equity. Based on Social Identity Theory, this study investigates tourists' personal cultural orientation (independent vs. interdependent) and its effect on destination brand equity (destination brand image, destination brand value, and destination brand quality) and revisit intention. All data were collected in Quepos, Costa Rica, using both person-administrated and online surveys. Results of this study reveal that personal cultural orientation impacts the destination brand image, destination brand value, and destination brand quality. In addition, the destination's brand value is positively related to the revisit intention. The theoretical and practical implications, as well as the future research directions, conclude the article

Fuan Li is a member of the faculty at William Paterson University.

Che, X. X., Zhou, Z. E., Kessler, S. R., & Spector, P. E. (2017). Stressors beget stressors: The effect of passive leadership on employee health through workload and work-family conflict. *Work & Stress*, 31(4), 338-354.

Montclair State University
Management: Passive Leadership

The current study examined passive leadership as a potential antecedent of two commonly studied workplace stressors (i.e. workload and work-family conflict), and investigated its negative effect on employee burnout and physical symptoms via these stressors. We collected two waves of data from 274 focal participants, and one wave of data from their co-workers. Results showed that both self-reported and co-worker-reported passive leadership was positively related to employee burnout and physical symptoms, as well as workload and work-family conflict. Additionally, workload and work-family conflict partially mediated the effects of passive leadership on burnout and physical symptoms, respectively. Our findings support the notion that passive leadership can create a stressful workplace and have a detrimental effect on employees' health.

Stacey R. Kessler is a member of the faculty at Montclair State University.

Chen, W., Melamed, B., Sokolinskiy, O. & Sopranzetti, B. (2017). Cash conversion systems in corporate subsidiaries. *Manufacturing & Service Operations Management*, 19(4), 604-619.

Rutgers University

Finance: Cash Conversion on Parent-Subsidiary Relationships

This paper models a cash conversion system in a subsidiary of a parent company where there is an active internal capital market, but otherwise the subsidiary has no access to additional external funds. The cash conversion system consists of a treasury, a single-product make-to-stock inventory, and a receivables pool. It implements a perpetual flow cycle, where funds convert to product and back to funds. The system is stationary, and revenues and costs flow directly to the parent company. The parent company aims to maximize equilibrium (long-run) financial metrics in terms of net profit rate and rate of return. To this end, we model this system as a discrete-state continuous-time Markov process and compute its equilibrium state distribution using analytic and numerical methods. These are then used to derive statistics of the equilibrium cash conversion cycle and define equilibrium financial rate metrics and cumulative counterparts that incorporate the time value of money. We further optimize the financial and operational designs of the system and, specifically, the internal capital allocation and inventory base stock level. Finally, noting the potential for friction in the parent–subsidiary relationship, we study numerically the impact of moral hazard and internal capital market inefficiency on optimal designs.

All authors are members of faculty at Rutgers University.

Choi, S., Kim, K. & Kang, S. (2017). Effects of transformational and shared leadership styles on employees' perception of team effectiveness. *Social Behavior and Personality: an international journal*, 45(3), 377-386.

Kean University
Management: Leadership Style

Using 3 sets of multiple regression models, we examined the effectiveness of transformational and shared leadership styles in relation to team effectiveness, based on the perceptions of 424 employees of Korean financial and insurance firms. Transformational leadership is a vertical leadership style emanating from the formal leader of a team, whereas shared leadership is a distributed leadership style that emanates from the team members. We found that transformational leadership contributed to team output effectiveness, whereas shared leadership improved the team's organizing and planning effectiveness. These findings imply that different styles of leadership contribute to different aspects of team effectiveness. We suggest that managers should collaborate more with team members and should pay attention to the fit between the leader's behavior and the characteristics of the team output in order to promote overall team effectiveness.

Kihan Kim is a member of the faculty at Kean University.

Chou, PB., Bendara, C., & Thomas, E. (2017). A behavioral game theory perspective on the collaboration between innovative and entrepreneurial firms. *International Journal of Work Innovation*, 2(1), 6-31.

***New Jersey Institute of Technology
Management: Coordination Game***

From a behavioral game theory perspective, we characterize the strategic interactions between a smaller innovative firm and a larger entrepreneurial firm as they try to form a strategic alliance to commercialize a technological invention. If the innovative firm is not too overconfident and the entrepreneurial firm is not too complacent, it is likely that the game is similar to the stag hunt game with two Nash equilibria. However, in addition to securing the funds needed to commercialize the invention, both firms need to contribute sufficient and complementary efforts when they choose to cooperate. The larger entrepreneurial firm can also expedite the commercialization process if it chooses the cooperative strategy first and takes the initiative to offer financial and entrepreneurial assistance to the smaller innovative firm. We hope that this research can improve the cooperation between the inventors and entrepreneurs.

P. Ben Chou, Cesar Bandera & Ellen Thomas are all members of the faculty at New Jersey Institute of Technology.

Ciesielski, J. & Henry, E. (2017). Accounting's tower of babel: Key considerations in assessing non-GAAP earnings. *Financial Analysts Journal*, 73(2).

Stevens Institute of Technology
Finance: Non-GAAP Earnings

The increasingly pervasive reporting of non-GAAP earnings poses fundamental challenges for investors and analysts. Non-GAAP earnings lack comparability, and related disclosures lack sufficient transparency to add comparability. In addition, non-GAAP earnings disclosures may raise potentially troubling questions about management's motivation. We incorporate relevant research in our discussion and conclude with key prescriptions in assessing non-GAAP earnings.

Elaine Henry is a member of the faculty at Stevens Institute of Technology.

Collier, D., Chandar, N. & Miranti, P. (2017). Marketing shareholder democracy in the regions: Bell Telephone securities, 1921–1935. *Enterprise & Society*, 18(2), 400-446.

***Fairleigh Dickinson University, Rider University & Rutgers University
Accounting: Subsidiaries***

This study widens the historical perspectives of how a firm coordinates its activities to simultaneously achieve financial and political ends while using regional efforts to enact a national strategy. It examines how AT&T organized Bell Telephone Securities (BTS), a transitional subsidiary during the period 1921–1935, to broaden ownership of corporate shares and to develop political and cultural identities with Bell among small investors, particularly in the South and West. Equally significant was BTS's maintenance of liquidity of the Bell shares in the stock market, particularly in support of periodic rights offerings and debt conversions that were primary channels for increasing corporate equity. The subsidiary was eventually disbanded when its defining financial policies became unsustainable because of the radical socioeconomic and regulatory changes brought on by the Great Depression, but by this time many of its original objectives had been realized.

Deirdre Collier is a member of the faculty at Fairleigh Dickinson University, Nandini Chandar is a member of the faculty at Rider University & Paul Miranti is a member of the faculty at Rutgers University.

Coopersmith, L. & Sumutka, A. (2017). The impact of rates of return on Roth conversion decisions and retiree savings wealth. *Journal of Personal Finance*, 16(1), 29.

Rider University
Finance: Retirement

A tax-optimal retirement savings withdrawal model, implemented as a linear programming application, is used to compare savings wealth growth when Roth conversions are permitted (RC) and when they are not (NoRC). Evaluations are made of combinations of percentage rates of return (ROR) for taxable, tax-deferred, and tax-free savings. PctDiff, the difference between tax-free and tax deferred (TD) account RORs, is an important conversion consideration. When investment strategies target PctDiffs at two percent or greater, RC provides substantial benefits. As PctDiff increases, the percentage of initial TD savings that should be converted rises, the time to recover savings wealth lost to conversion-related taxes declines, and savings wealth growth surges. When PctDiff is less than two percent, savings wealth growth is small and savings wealth loss due to conversion-generated taxes persists for more than 13 years; retiree health and prospects of living long enough to realize savings wealth gains becomes a vital concern. Conversions are best made relatively early in retirement and at varying annual amounts. Conversion of all initial tax-deferred savings in the first year of retirement rarely results in maximum savings wealth growth.

Lewis Coopersmith is a professor emeritus & Alan Sumutka is a member of the faculty, both at Rider University.

Creamer, G.(2017). Network Structure and Market Risk in the European Equity Market. *IEEE Systems Journal*, 12(1), 1090-1098.

Stevens Institute of Technology
Information Technology: Link Mining

This paper proposes a methodology to anticipate market risk using qualitative and quantitative variables that capture communicative and financial activity within equity networks. During periods of crisis as market risk increases, companies tend to behave alike, and the number of news and common topics among companies increases. A corporate news network is built where the nodes are top European companies, and the edges are the number of news items on the same topic by every pair of companies identified by the topic model methodology. A longitudinal analysis was conducted using a time series of static social networks to generate a dynamic social network and proposed the component causality index as a leading indicator of market risk. This research finds out that the component causality index, based on centrality indicators, anticipates, or moves together with value-at-risk during the period 2005–2011.

German Creamer is a member of the faculty at Stevens Institute of Technology.

Cumbie, J. & Donnellan, J. (2017). The impact of working capital components on firm value in US firms. *International Journal of Economic and Finance*, 9(8), 138-150.

New Jersey City University
Finance: Working Capital Management

Working capital is an important part of any businesses day-to-day operations. However, most businesses do not take into consideration that continuous investment into working capital does not maximize firm value. The specific problem addressed was firm managers that do not understand the optimal level for each component of working capital create sub-optimal value firm; leading to diminished investment returns for shareholders. For this study, 140 firms for the years 2003-2012 were selected from a stratified random sample of firms listed on the Russell 2000 index. Accounts receivable days outstanding, accounts payable days outstanding, and inventory days outstanding were regressed on economic value to determine whether a curvilinear relationship existed. All three models showed a statistically significant relationship to firm value, $F(6, 2268)$, $p < .01$, $R^2 = .40$, $F(6, 2268)$, $p < .01$, $R^2 = .38$, $F(6, 2268)$, $p < .01$, $R^2 = .39$. Recommendations for firm managers included lowering accounts receivable, accounts payable, and inventory days during boom economic times while increasing accounts receivable, accounts payable, and inventory days during recessionary economic times. Consideration for future research into working-capital management and firm value should consider whether different curvilinear relationships exist between firm value and working-capital components during different economic cycles.

John Donnellan is a member of the faculty at New Jersey City University.

Dahling, J., & Gutworth, M. (2017). Loyal rebels? A test of the normative conflict model of constructive deviance. *Journal of Organizational Behavior*, 38(8), 1167-1182.

***The College of New Jersey & Montclair State University
Management: Organizational Deviance***

Constructive deviance is a voluntary behavior that violates organizational rules but is conducted with honorable intentions to benefit the organization or its stakeholders. Despite emerging interest in this behavior, the antecedents of constructive deviance remain unclear, with particular ambiguity concerning the relationship between organizational identity and constructive deviance. In this article, we address this ambiguity with the normative conflict model, which posits that organizational identity drives constructive deviance in the workplace only when people perceive normative conflict with organizational rules. In Studies 1a and 1b, we develop and validate a measure of normative conflict. In Study 2, we conduct a preliminary test of the model with employed students and find that identity is positively related to constructive deviance only when normative conflict is high. In Study 3, we replicate and extend the model to show that the moderating effect of normative conflict is mediated by experienced psychological discomfort and that organizational identity is positively related to constructive deviance among working adults only when discomfort is high. In total, our findings demonstrate the utility of the normative conflict model for explaining when constructive deviance is mostly likely to occur in the workplace.

Jason Dahling is a member of the faculty at The College of New Jersey & Melissa Gutworth is a member of the faculty at Montclair State University.

DeCoster, D. & Naatus, MK. (2017). Experimental learning in digital marketing: a library social media takeover. *Business Education Innovation Journal*, 9(1), 84-88.

Saint Peter's University
Pedagogy: Experiential Learning

While most academic libraries engage in some form of social media communication, questions have been raised as to the effectiveness of social media in building library community and the appropriateness of adding social media communication to the wide array of job duties librarians take on each day. In the spring of 2016 Saint Peter's University Libraries allowed a student team from a Digital and Social Media Marketing class to conduct a "social media takeover" of the library Facebook account and to kickstart a library Instagram presence. This successful project led to the establishment of a social media plan for the library and the creation of a new work study position focused on digital marketing and social media outreach. This case study will describe the experience of transitioning from librarian-run to student-run social media at a small urban university library, as well as examine the effect of this experiential class component on attainment of student learning outcomes in a digital marketing class.

Daisy DeCoster is a member of the faculty at Saint Peter's University. Mary Kate Naatus is a member of the faculty and the Dean of the School of Business at Saint Peter's University.

DeMotta, Y. & Sen, S. (2017). How psychological contracts motivate employer-brand patronage. *Marketing Letters: A Journal of Research in Marketing*, 28(3), 385-395.

Fairleigh Dickinson University
Management: Employee Purchase Behavior

Research on employees' purchase of their employer's product is scarce. In this paper, we investigate how psychological contracts will impact employees' purchase motivations of their employer brand. Two studies examining real and imagined purchase behaviors show that employees with relational type of psychological contracts are more likely to purchase their employer brand than are employees with transactional type of psychological contracts. This is because the former type of psychological contracts will encourage both intrinsic and extrinsic motives to support the employer brand.

Yosjika DeMotta is a member of the faculty at Fairleigh Dickinson University.

Dharmadhikari, N., Farahmand, K., Lee, E., Vachal, K., & Ripplinger, D. (2017). Yield forecasting to sustain the agricultural transportation under stochastic environment. *International Journal of Research in Engineering and Science*, 5(8), 51-60.

New Jersey City University
Management: Geographical Information System

Agricultural transportation is a major part of the United States' transportation systems. This system follows a complex multimodal network consisting of highway, railway, and waterways which are mostly based on the yield of the agricultural commodities and their market values. The yield of agricultural commodities is dependent on stochastic environment such as weather conditions, rainfall, soil type and natural disasters. Different techniques such as leaf growth index, Normalized Difference Vegetation Index (NDVI), and regression analysis are used to forecast the yield for the end of harvest season. The yield forecasting techniques are used to predict the agricultural transportation needs and improve the cost minimization. This study provides a model for yield forecasting using NDVI data, Geographical Information System (GIS), and statistical analysis. A case study is presented to demonstrate this model with a novel tool for collecting NDVI data.

EunSe Lee is a member of the faculty at New Jersey City University.

Dills, A. & Grecu, A. (2017). Effects of state contraceptive insurance mandates. *Economics and Human Biology*, 24, 30-42.

Seton Hall University
Economics: Insurance Mandate

Using U.S. Natality data for 1996 through 2009 and an event analysis specification, we investigate the dynamics of the effects of state insurance contraceptive mandates on births and measures of parental investment: prenatal visits, non-marital childbearing, and risky behaviors during pregnancy. We analyze outcomes separately by age, race, and ethnicity. Among young Hispanic women, we find a 4% decline in the birth rate. There is evidence of a decrease in births to single mothers, consistent with increased wantedness. We also find evidence of selection into motherhood, which could explain the lack of a significant effect on birth outcomes.

Anca Grecu is a member of the faculty at Seton Hall University.

Diogo, H., DeMotta, Y., Sen, S. & Valenzuela, A. (2017). Consumer responses to corporate social responsibility (CSR) contribution type. *Journal of Consumer Research*, 44(4), 738-758.

Fairleigh Dickinson University
Management: Corporate Social Responsibility

While companies contribute in different ways to the corporate social responsibility (CSR) issues they support, little is known about the effects of varying CSR contribution types on consumers' evaluations of the contributing company. This article examines consumer reactions to two basic contribution types—money versus in-kind—in the CSR domain of disaster relief to demonstrate through five studies that while consumers evaluate a company more favorably when it makes in-kind rather than monetary contributions of equivalent value to CSR issues that are perceived to be less controllable, the pattern reverses when the company's contributions are made to CSR issues that are perceived to be more controllable. This interaction between contribution type and perceived issue controllability is more likely to manifest when controllability is accessible in the minds of consumers. The underlying process is driven by the extent to which the disparate emotionality of each contribution type matches the intensity of felt emotion evoked by CSR issues of varying perceived controllability, producing processing fluency.

Yosjika DeMotta is a member of the faculty at Fairleigh Dickinson University.

DiTomaso, N. & Palmer, C.(2017). Mentors, sponsors, and diversity in work organizations: Who helps whom and what difference does it make. *Leading Diversity in the 21st Century*. Terri A. Scandura and Edwin Mourino-Ruiz, Charlotte, NC: Information Age Publishing, Inc.

Rutgers University
Management: Mentors

A major theme in the literature on diversity in the labor force is the importance of mentors for those who get ahead in their careers. Noting that women and minority employees are less likely to have mentors who can provide advice and help compared to white men, women and minority employees have been urged to find mentors and companies have been urged to provide them, sometimes in formal programs and sometimes informally. More recently, a distinction has been made between a mentor who can give advice and a sponsor who can give more substantive help, although the focus on mentors who give advice still predominates in discussions about career needs for women and minority employees. In this paper we make three contributions: (a) we provide an overview of the research with regard to mentoring, (b) we reinforce and clarify the distinctions between the roles of mentors and sponsors, along with the related roles of coaches, role models, and networks, and (c) we raise critical questions that have not been given sufficient attention in the research literature about who helps whom in the labor force and to what effect. We end with a discussion of how employees who may be at a disadvantage in gaining access to supportive relationships in the workplace can improve their chances of positive outcomes

Nancy DiTomaso is a member of the faculty at Rutgers University. Catrina Palmer is a graduate assistant at Rutgers University.

DiTomaso, N. (2017). Gunnar Myrdal. *Encyclopedia of Social Theory*, Hoboken, NJ: Wiley-Blackwell.

Rutgers University

Management: Gunnar Myrdal

Gunnar Myrdal was a prominent scholar and statesman, who was trained in economics, but whose career was influential across the social sciences. He had global influence on both research and policy. He was the recipient of many prizes and honors, including the Nobel Prize in Economics. Myrdal was one of the architects of Swedish social democracy and later was an official at the United Nations. He made significant research contributions to monetary theory, racial inequality in the U.S., and on development and trade theories. His research spoke to responsibilities of governments in both rich and poor countries. Myrdal is noted for his insistence on the importance of making value assumptions explicit in research, for elaborating a theory of cumulative causation on how vicious or virtuous circles affect social economic systems, and for his firm commitment to the Enlightenment belief that people can intervene to improve social welfare.

Nancy DiTomaso is a member of the faculty at Rutgers University.

Duan, J. & Dholakia, R. (2017). Posting purchases on social media increases happiness: the mediating roles of purchases' impact on self and interpersonal relationships. *Journal of Consumer Marketing*, 34(5), 404-413.

***The College of New Jersey
Management: Happiness***

The purpose of the present research is to investigate how consumers' purchase posting behavior on social media influences their own happiness. The paper presents three studies. Study 1 was an experiment that manipulated purchase and posting behavior. Studies 2 and 3 utilized surveys which asked participants to report their actual purchases and posting behaviors. Data were examined using regression and bootstrap mediation analysis. Posting purchases on social media has a positive influence on consumers' happiness through the mediating roles of perceived impact of purchases on self and interpersonal relationships. This paper contributes to the research on social media by demonstrating that because of its remarkable characteristics, posting purchases on social media significantly increases consumers' happiness. It fills the research gap of how word-of-mouth and conspicuous consumption influences the storyteller's happiness. It is also the first research which suggests that user-generated content of purchases actually can be a new carrier of conspicuous consumption. The findings shed light on the substantial influences of posting purchases on the use/consumption stage of consumer behavior. Because posting purchases on social media increases consumers' happiness, marketers can develop strategies to encourage consumers to post about their purchases more. To the best of the authors' knowledge, this research is the first to demonstrate the positive effect of social media purchase posting on consumers' happiness and identify the mechanism under which this effect occurs.

Jingyi Duan is a member of the faculty at The College of New Jersey.

DuHadway, S. & Dreyfus, D. (2017). A Simulation for managing complexity in sales and operations planning decisions. *Decision Sciences Journal of Innovative Education*, 15(4), 330-348.

Rutgers University
Pedagogy: Inventory Management

Within the classroom it is often difficult to convey the complexities and intricacies that go into making sales and operations planning decisions. This article describes an in-class simulation that allows students to gain hands-on experience with the complexities in making forecasting, inventory, and supplier selection decisions as part of the sales and operations planning process. The activity may be run during one class period and is flexible enough to accommodate almost any class size. During the simulation, students may apply forecasting techniques, inventory management concepts, and supplier selection processes, while experiencing the effects of supply chain disruptions. This simulation is recommended to be used after forecasting, inventory management, and supplier selection topics have been discussed. An overview of the exercise and evidence of its effectiveness is provided.

David Dreyfus is a member of the faculty at Rutgers University.

Easton, R. (2017). Role of irrevocable trusts if estate tax repealed. *Estate Planning*, 44(4), 20-25.

Seton Hall University
Accounting: Presidential Election

After last November's presidential election, the prospect of an estate tax repeal has gained traction. If this tax is repealed, how might estate planners handle an estate without regard to federal estate tax? Those who currently practice in the area might well in the future become 'estate tax counselors' as opposed to 'estate tax minimizers.' Asset protection planning has always been a subset of estate planning services for high net worth clients. Traditional estate planning by its very nature includes placing assets beyond the reach of potential creditors. Trusts can offer, in addition to tax benefits, protection from a beneficiary's creditors. This may well become the direction in the future. Trusts can provide valuable divorce and asset protection benefits. If transfer taxes are repealed, divorce and asset protection may become the primary goal for trust planning. The results of the Presidential election sharply suggest the probability of estate tax repeal, which necessarily dramatically affects current estate planning. Rather than taking a wait-and-see approach, trust planning should be immediately pursued, especially if there is limited cost to doing so for many reasons that do not involve tax minimization. The traditional irrevocable trust examples discussed above offer alternative vehicles for pursuing both asset protection and investment benefits while dealing with the future tax uncertainty.

Reed Easton is a member of the faculty at Seton Hall University.

Easton, R. (2017). Tax planning unique to selling an insurance agency. *Practical Tax Strategies*, 99(1), 18-24.

Seton Hall University
Accounting: Insurance Agencies

The sale and purchase of insurance agencies is a multimillion-dollar business. It raises issues that are different from those involved in the sale or purchase of any other business. This article will specifically address the concerns of both the seller and buyer of existing insurance agencies. It will also discuss what might be done to achieve the best tax benefits. There are two possible ways a client might be taxed. Either as a capital gain at a federal rate of 15% or 20% or as ordinary income taxed at up to 39.6% plus Social Security and Medicare taxes. If a client is an exclusive agent, one needs to know the special options as well as the best option. Even if a client is an independent agent, do not consider a sale of the insurance agency and specifically do not stay a C corporation or a sole proprietorship without first speaking to a tax professional who has specialized experience in the selling and buying of insurance agencies, as there are too many tax alternatives.

Reed Easton is a member of the faculty at Seton Hall University.

Egan, R., Fjermestad, J. & Scharf, D. (2017). The use of mastery quizzes to enhance student preparation. *Journal of Higher Education Theory & Practice*, 17(8), 36-42.

***New Jersey Institute of Technology
Pedagogy: Student Preparedness***

Class preparedness is a frequent academic goal of instructors. Students who have read the material before class save class time that is better devoted to more substantive discussion, allowing the instructor and students to discover where weaknesses in understanding may be occurring. It allows a fuller discussion of the material, its application and its relevance to the student, now and in the future. In this study we tested ideas about mastery learning to see if we could improve student learning. Students took a weekly online quiz using a test bank that could be taken as many times as desired in an effort to reach the maximum points as long as it was finished before the class started. This paper describes the quiz process, results, and student comments. An analysis of the number of student quiz attempts and quiz latencies suggests that most students only make one or two attempts, but some will make many attempts, in some cases as many as 22 times. The results showed that students were motivated to take the quizzes, and thought that the process improved their learning.

Richard Egan, Jerry Fjermestad & Davida Scharf are members of the faculty at New Jersey Institute of Technology.

Folkinshteyn, D., Meric, G. & Meric, I. (2017). Value and growth stock price behavior during stock market declines. *Journal of Investing*, 26(4), 41-52.

***Rowan University & Rider University
Finance: Stock Market Decline***

Using data for five major stock market declines during the 1987-2008 period, this paper provides evidence that value stocks are generally less sensitive to major stock market declines than growth stocks, controlling for beta, firm size, and industry group. Further analysis using several hundred different significant market move events between 1980 and 2015 confirms the observation that value stocks tend to outperform both the market average and growth stocks during market declines. The implication for investment practitioners is that following a value strategy does not lead one to assume greater sensitivity to unfavorable market conditions.

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Ilhan Meric is a member of the faculty at Rider University.*

Gargouri, C. & Guaman, C. (2017). Discriminating against millenials in the workplace analysis on age discrimination against young adults. *Journal of US-China Public Administration*, 14(1), 38-45.

***Saint Peter's University
Management: Reverse Ageism***

Age discrimination is not only a problem for older professionals but also for young adults entering the workplace environment. Despite the fact that younger workers are more productive and less costly, they are typically the employees who are most likely to be laid-off. The problematic issue of age discrimination is a global matter; therefore an analysis on this public issue is a necessity. When addressing this issue, people tend to think that only older workers are being discriminated in the workplace. This paper focuses on understanding the perception of young adults between the ages of 18 and 29 about age discrimination in the workplace. A survey was shared through social media and 65 responses were retained. Data gathered were qualitatively analyzed from a sample population of young adult workers. The main focus of the paper is to understand the perception of young adults about age discrimination. Workable solutions were also suggested based on the survey results.

Chanaz Gargouri is a member of the faculty at Saint Peter's University. Carla Guaman is a senior student at Saint Peter's University.

Gargouri, C. & Naatus, MK. (2017). An experiment in mind-mapping and argument-mapping: Tools for assessing outcomes in the business curriculum. *e-Journal of Business Education and Scholarship of Teaching*, 11(2), 39-78.

Saint Peter's University
Pedagogy: Cognitive Mapping

Distinguished from other teaching-learning tools, such as mind and concept mapping in which students draw pictures and concepts and show relationships and correlation between them to demonstrate their own understanding of complex concepts, argument mapping is used to demonstrate clarity of reasoning, based on supporting evidence, and come to a conclusion, which enhances business decision making skills, a common learning outcome in the business curriculum. In this study on business education, argument mapping was demonstrated as an effective methodology to assess student learning and conceptualization of a business and as a useful classroom activity to present a business problem and have students develop business solutions, as individuals or in groups. The paper describes classroom-based evidence from an introductory business course, in which students developed an argument map and then shared their work to stimulate discussion about the business problem/argument to be solved and appropriate business decisions to make.

Chanaz Gargouri is a member of the faculty at Saint Peter's University. Mary Kate Naatus is a member of the faculty and the Dean of the School of Business at Saint Peter's University.

Gaur, A., Lee, C.Y & Lee, J.H. (2017). Are large business groups conducive to industry innovation? The moderating role of technological appropriability. *Asia Pacific Journal of Management*, 34(2), 313-337.

Rutgers University

International Business: Industry R&D Intensity

This paper examines the impact of the share of business groups in an industry on the industry's R&D intensity. First, we derive a simple theoretical model of industry R&D intensity in the presence of big business groups. Our model predicts that the effect of business-group share on industry R&D intensity differs across industries depending on the technological appropriability: A positive relationship for industries with low R&D appropriability, while a negative relationship for industries with high R&D appropriability. Based on these predictions, we develop and test our hypothesis using unique data on Korean manufacturing industries. Our results confirm the moderating role of technological appropriability, implying that the inverted-U shape between business-group share and industry R&D intensity frequently observed at the aggregate-sample level reflects the combination of those two opposite relationships.

Ajai Gaur is a member of the faculty at Rutgers University.

Godby, T., Saldanha, S., Valle, J., Paul, D. & Coustasse, A. (2017). Is there a trade-off between quality and profitability in United States nursing homes? *The Health Care Manager*, 6(2), 140-146.

Monmouth University

Pedagogy: NFP vs. FP Nursing Homes

Nursing home residents across the United States rely on quality care and effective services. Nursing homes provide skilled nurses and nursing aides who can provide services 24 hours a day for individuals who could not perform these tasks for themselves. Not-for-profit (NFP) versus for profit (FP) nursing homes have been examined for utilization and efficacy; however, it has been shown that NFP nursing homes generally offer higher quality care and generate greater profit margins compared with FP nursing homes. The purpose of this research was to determine if NFP nursing homes provide enhanced quality care and a larger profit margin compared with FP nursing homes. Benefits and barriers in regard to financial stability and quality of care exist for both FP and NFP homes. Based on the findings of this review, it is suggested that NFP nursing homes have achieved higher quality of care because of a more effective balance of business aspects, as well as prioritizing resident well-being, and care quality over profit maximization in NFP homes

David Paul is a professor emeritus at Monmouth University.

Gopalakrishnan, S. & Zhang, H. (2017). Client dependence and vendor innovation: The moderating role of organizational culture. *Industrial Marketing Management*, 66, 80-89.

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

With the dramatic increase in technological interconnectedness between firms and the overall speed of technological change, organizations depend on each other to survive and stay competitive. While it is generally believed that dyads and networks can offer advantages over internal development in the innovation process, the authors suggest that it is not necessarily the case. Using a sample of 120 vendor firms that work in information technology industries in the Indian subcontinent, they find that client dependence in the inter-organizational relationship decreases vendor innovation. To resolve this dark side of business relationships, they further examine how the organizational culture can impact the dependence-innovation relationship. In line with organization literature, the authors distinguish two sub-dimensions of outcome-oriented culture: performance orientation, which reflects a firm's internal focus on employee performance, and competitiveness, which reflects a firm's focus on external competitors and markets. It is found that a vendor's competitiveness facilitates innovation, and that it weakens the negative effect of client dependence on vendor innovation. However, performance orientation strengthens the negative effect of client dependence on vendor innovation. Accordingly, in order to prevent themselves from falling into the dependence trap in the innovation process, firms need to build an externally oriented competitive culture and avoid overemphasizing their internal performance.

Shanthi Gopalakrishnan & Haisu Zhang are members of the faculty at New Jersey Institute of Technology.

Goranova, M., Abouk, R., Nystrom, P. & Soofi, E. (2017). Corporate governance antecedents to shareholder activism: A zero inflated process. *Strategic Management Journal*, 38(2), 415-435.

William Paterson University
Management: Shareholder Activism

Shareholder activism has become more widespread, yet the role of corporate governance as antecedent to shareholder activism remains equivocal. We propose a new conceptual model that characterizes the stochastic of observable shareholder activism as a compound product of two latent components representing (1) shareholder activists' propensity to target a company and (2) executives' propensity to settle activists' demands privately. Our model explicitly decouples corporate governance expectations for the two latent components embedded in activism process, and thus allows us to relax assumptions of homogenous shareholder interests and constrained managerial discretion where corporate managers are expected to negotiate privately and settle only value-creating activist demands. Bayesian analysis of zero-inflated Poisson regression reveals that corporate governance relationships with activism vary across shareholder demands and private settlements.

Rahi Abouk is a member of the faculty at William Paterson University.

Gordon, E., Henry, E., Jorgensen, B. & Linthicum, C. (2017). Flexibility in cash-flow classifications under IFRS: determinants and consequences. *Review of Accounting Studies*, 22(2), 839-872.

Stevens Institute of Technology

Finance: International Financial Reporting Standards

International Financial Reporting Standards (IFRS) allow managers flexibility in classifying interest paid, interest received, and dividends received within operating, investing, or financing activities within the statement of cash flows. In contrast, U.S. Generally Accepted Accounting Principles (GAAP) requires these items to be classified as operating cash flows (OCF). Studying IFRS-reporting firms in 13 European countries, we document firms' cash flow classification choices vary, with about 76, 60 and 57% of our sample classifying interest paid, interest received, and dividends received, respectively, in OCF. Reported OCF under IFRS tends to exceed what would be reported under U.S. GAAP. We find the main determinants of OCF-enhancing classification choices are capital market incentives and other firm characteristics, including greater likelihood of financial distress, higher leverage, and accessing equity markets more frequently. In analyzing the consequences of reporting flexibility, we find some evidence that the market's assessment of the persistence of

Elaine Henry is a member of the faculty at Stevens Institute of Technology.

Groothuis, P., Rotthoff, K., & Strazicich, M. (2017). Structural breaks in the game: The case of Major League Baseball. *Journal of Sports Economics*, 18(6), 622-637.

Seton Hall University
Economics: Major League Baseball

To search for eras in a sports league, we utilize time series tests with structural breaks to identify eras in Major League Baseball performance. Using data from 1871- 2010, the mean and standard deviation of four different performance measures are examined to test if deterministic or stochastic trends and structural breaks are present. Throughout, we identify breaks endogenously from the data. Perhaps most notable among our findings, we identify a deterministic trend in the mean slugging percentage in 1921 and 1992, which coincides with the early years of the free swinging (Babe Ruth) era and the modern steroid era, respectively.

Kurt Rotthoff is a member of the faculty at Seton Hall University.

Hampton, J. (2017). *The Professoriate Today -- Languishing in Dante's Purgatory*, Rowman & Littlefield, Lanham, MD.

Saint Peter's University
Pedagogy: Tenure

The changing role and expectations of higher education have reached a crisis point. The heart of the problem is an isolation of the professoriate. An emphasis on obscure research and lack of accountability is undermining the academy. Current approaches to writing a doctoral dissertation and pursuing tenure and promotion border on the absurd. They produce a period of suffering for new professors quite comparable to the description of purgatory in Dante's Divine Comedy. This book documents the story.

John Hampton is a member of the faculty at Saint Peter's University.

Hampton, J. (2017). *Culture, Intricacies, and Obsessions in Academia: Why Colleges and Universities Are Struggling to bring the Goods*, Rowman & Littlefield, Lanham, MD.

Saint Peter's University
Pedagogy: Character Development

This book opens the door of the faculty lounge and takes the reader into colleges and universities as seen from the viewpoint of an insider. It explains why students are being shortchanged in terms of developing character and useful life lessons. it identifies problems and recommends major changes to restore confidence in higher education.

John Hampton is a member of the faculty at Saint Peter's University.

Hampton, J. (2017). *Liberal Arts in the Doldrums – Rethink, Revise, and Revitalize to Reverse the Trend*, Rowman & Littlefield, Lanham, MD.

Saint Peter's University
Pedagogy: Liberal Arts Curriculum

The liberal arts are lost in a time warp in many institutions. The goal is to create an educated person but the mechanisms to achieve the goal are brittle. This book argues for changes to the professoriate, restructuring of the liberal arts curriculum, and taking a new perspective to breathe fresh air into the undergraduate experience.

John Hampton is a member of the faculty at Saint Peter's University.

Hampton, J. (2018). *The Malaise of Academic Scholarship: Why it Starts with the Doctoral Dissertation as the Baptism of Fire*, Rowman & Littlefield, Lanham, MD.

Saint Peter's University
Pedagogy: Doctoral Programs

The book tackles the task of improving academic scholarship generally, and dissertation expectations specifically. It presents a big picture of the realities of scholarly research today. It discusses reforms in doctoral programs to improve the value of and process to complete a doctoral dissertation. It contains practical tips for doctoral candidates to guide them in writing their dissertations.

John Hampton is a member of the faculty at Saint Peter's University.

Hecht, J. (2017). Persistence and profitability of New Jersey community banks. *Banking and Finance Review*, 9(2), 87-107.

Ramapo College of New Jersey
Finance: Community Banks

The declining number of community banks and increased deposit concentration among larger interstate institutions have raised regulatory concerns about the impact on competition within the banking sector. This investigation tests whether the presence of out-of-state and large instate banks operating within the county where a New Jersey community bank is headquartered has a positive or negative impact on their profitability and deposit rates. A panel dataset of 66 long-lived New Jersey community banks is used in this study. The empirical results suggest that the presence of large, non-domiciled banks depressed both community bank profitability and interest rates paid to depositors. Factors that exerted a positive impact on community bank profitability included the Herfindahl-Hirschman index of deposit concentration in a bank's home-office county as well as community bank size and retained earnings. Community bank profitability also benefited from a lower unemployment rate in the county where they are headquartered. However, a higher statewide share of deposits had a negative impact on profits, suggesting a trade-off between growth and profitability. Community bank deposit rates were negatively associated with deposit concentration but positively associated with community bank size and branch shares as well as a lower home-county unemployment rate. Although the presence of large out-of-state banks depressed rates paid to community bank depositors, the impact diminished as their presence increased.

Jason Hecht is a member of the faculty at Ramapo College of New Jersey.

Holstein, R. & Paul, D. (2017). Access to behavioral health care services in New Jersey. *Hospital Topics*, 95(3), 51-56.

Monmouth University
Pedagogy: Behavioral Health

Patients with health insurance may find that obtaining an initial appointment for behavioral healthcare is an arduous process. A stratified sample of licensed New Jersey psychiatrists and psychologists was surveyed by telephone. Results revealed that patient access to care under 10 large insurance plans in New Jersey varies by plan, but overall was difficult. Suggestions for dealing with the problem are offered. Behavioral health practitioners and their professional organizations should address these issues more directly and vigorously.

David Paul is a professor emeritus at Monmouth University.

Houlihan, P. & Creamer, G. (2017). Risk Premium of Social Media Sentiment. *Journal of Investing*, 26(3), 21-28.

Stevens Institute of Technology
Economics: Extrapolate Sentiment

This research investigates the predictive capability of sentiment extrapolated from three dictionaries; financial, social media and mood states. Our findings show: 1) through the Fama- Macbeth regression method, social media based sentiment measures can be used as risk factors in an asset pricing framework; 2) these sentiment measures have predictive capability when used as features in a machine learning framework, and 3) adjusting returns for market effects result in positive alpha.

Patrick Houlihan & German Creamer are members of the faculty at Stevens Institute of Technology.

Houlihan, P. & Creamer, G. (2017). Can Sentiment Analysis and Options Volume Anticipate Future Returns? *Computational Economics*, 50(4), 669-685.

Stevens Institute of Technology
Economics: Social Media

This paper evaluates the question of whether sentiment extracted from social media and options volume anticipates future asset return. The research utilized both textual based data and a particular market data derived call-put ratio, collected between July 2009 and September 2012. It shows that: (1) features derived from market data and a call-put ratio can improve model performance, (2) sentiment derived from Stock-Twits, a social media platform for the financial community, further enhances model performance, (3) aggregating all features together also facilitates performance, and (4) sentiment from social media and market data can be used as risk factors in an asset pricing framework.

Patrick Houlihan & German Creamer are members of the faculty at Stevens Institute of Technology.

Huang, S. & Cantwell, J. (2017). FDI location choice: the role of locational ambidexterity. *Multinational Business Review*, 25(1), 28-51.

Rutgers University

Management: Locational Ambidexterity

This paper proposes locational ambidexterity as a location-specific factor based on an operation flexibility perspective, and explores why and how multinational corporations (MNCs) proactively deal with uncertainty by valuing locational ambidexterity in making location decisions. Location choice data for foreign direct investment (FDI) at a sub-national level in China is used to test the role of locational ambidexterity. We find that FDI generally prefers locations with high ambidexterity. Moreover, investments from a heterogeneous country context are more sensitive to locational ambidexterity than those from a similar country context. However, there is no significant evidence that wholly owned investments favor locational ambidexterity more than do international joint ventures. Drawing on the notion of location flexibility, this study identifies a new location feature, locational ambidexterity, and proposes that MNCs address uncertainty by choosing ambidextrous locations that offer more flexibility for MNCs to change or respond to potential volatility. Selecting locations with high ambidexterity is thus an alternative and complement to the organization-specific flexibility creation strategies suggested by the literature on real options and flexibility.

John Cantwell is a distinguished professor at Rutgers University.

Hunter, R. & Quinones, A. (2017). China: "one nation, two systems": A management and entrepreneurial perspective. *International Journal of Asian Social Sciences*, 7(4), 284-299.

Seton Hall University
International Business: China

This paper explores the phenomenon of the Chinese "Brain Drain" in light of the paradigm of "China: One Nation, Two Systems," a concept which is normally associated with a traditional financial, economic, or legal analysis, as China attempts to remake its system in the context of competing economic and political ideologies. Instead, the paper focuses on the fourth factor of production-management or entrepreneurship-as the main point of analysis and commentary

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

Hunter, R. & Shannon, J. (2017). Athletes banned, athletes cleared, athletes reinstated: The court of arbitration for sport: Does the United States need a similar court for resolving issues in sports. *Journal of Education and Social Policy*, 4(2), Article 2 (Online).

Seton Hall University

International Business: Court of Arbitration for Sports

This article is a discussion of the Court of Arbitration for Sport (CAS), an international quasi-judicial body which was established in order to settle sports-related disputes in the international arena. The article discusses the jurisdiction of the CAS, outlines its Arbitration and Appeals processes, and its special relationship to the International Olympic Committee. The article provides a sharp focus on doping allegations, controversies involving Russian athletes and others at the 2016 Olympics, and other issues (sex verification and hyperandrogenism) coming before the CAS. The article discusses the major cases that have been decided by the CAS, the effect of the "Osaka Rule," and the import of the McLaren Reports as they relate to specific state sponsored doping activities undertaken by Russia. The article contains a glossary of important terms, a list of abbreviations used throughout the piece, and extensive bibliographic references to contemporary web sites, internet articles, a video presentation, cases, a special section containing important CAS organizational documentation, and academic and law review articles

Richard Hunter & John Shannon are members of the faculty at Seton Hall University.

Hunter, R. & Shannon, J. (2017). The confluence of the Americans with Disabilities Act with administrative law: The case of the recalcitrant or perhaps dangerous employee. *Texas Tech Administrative Law Journal*, 18(1), 83-102.

Seton Hall University

Legal Studies: Americans with Disabilities Act

This paper will discuss the issues presented in relationship to the Americans with Disabilities Act (ADA). The paper will address the question: did the Township lack the authority to order an employee to undergo a psychological fit-for-duty examination? Some of these key issues presented include relevant administrative law and administrative procedures, an evaluation of the nature of proof in an administrative hearing, and an exploration of the major provisions of the ADA itself as these issues relate to the fitness-for-duty examination.

Richard Hunter & John Shannon are members of the faculty at Seton Hall University.

Hunter, R., McCarthy, L. & D'Alessandro, A. (2017). Penetrating the Malaysian market: The automotive industry context highlights barriers to entry and opportunities for success. *Journal of International Business and Economics*, 5(2), 1-16.

Seton Hall University

International Business: Exporting American Auto Parts

This article considers issues in trade relations between the United States and Malaysia. The article is written from the standpoint of a composite American automobile parts manufacturer which is attempting to penetrate the Malaysian automotive market. The article raises questions relating to United States and Malaysian trade policies, optimal entry strategies, and intellectual property issues. The article contains Appendices on United States Free Trade and Bilateral Investment Treaties, Malaysian membership in Asia Pacific Cooperation Pact and the Association of Southeast Asian Nations, as well as providing the contact web pages for a variety of institutions, organizations, and international treaties dealing with intellectual property and international trade. The automotive industry was selected as context because of its importance in the world economy, and more specifically, to both the United States and Malaysia.

Richard Hunter & Laurence McCarthy are members of the faculty at Seton Hall University. Alanna D'Alessandro is a Research Assistant at Seton Hall University.

Hunter, R., Shannon, J. & H., Lozada, H. (2017). Business crimes in entertainment and sports: A primer and discussion in the subtext of the olympics and international sports. *Archives of Business Research*, 5(12), 205-226.

Seton Hall University
Legal Studies: Business Crimes

ABSTRACT: An important area of law involves crimes committed in the business environment. Part I of this article is a discussion of business property crimes, such as larceny, burglary, robbery, and others. Part II then introduces the category of offenses termed "White-collar crimes. The authors provide examples in the context of sports and entertainment, which intersect in the cases of O.J. Simpson and Norby Walters. Part III offers a discussion on international implications emanating from enforcement actions relating to corruption and bribery under the "Foreign corrupt practices act" (FCPA) in the context of the Olympic Games and other international sporting events. The authors propose a revision of the FCPA, The "Olympic bribery act", to remedy deficiencies in the current statutory framework.

Richard Hunter, John Shannon & Hector Lozada are all members of the faculty at Seton Hall University.

Hunter, R., Shannon, J., Amoroso, H. & Lozada, H. (2017). A reprise of compensatory and general damages with a focus on punitive damages in products liability cases. *International Journal of Business Management and Commerce*, 2(1), 24-37.

Seton Hall University
Legal Studies: Punitive Damages

Compensatory damages, also called special damages, are designed to compensate a plaintiff for personal injury, property damage, or economic loss after the trier of fact has determined that a product is defective. General or noneconomic damages may include damages for pain and suffering or for emotional distress. This article also considers issues relating to the award of punitive or exemplary damages, which are assessed above and beyond compensatory damages and which are designed to punish a party for especially egregious or reprehensible conduct.

Richard Hunter, John Shannon, Henry Amoroso & Hector Lozada are members of the faculty at Seton Hall University.

Hunter, R., Shannon, J., Amoroso, H. & O'Sullivan-Gavin, S. (2017). CreateSpace Independent Publishing Platform. *Law, Business and Regulation*.

Rider University

Legal Studies: Law, Business, Regulation

Law, Business and Regulation: A Managerial Perspective examines the intersection, and impact, of the changing nature of business, challenges presented by increasing globalization, and the expanding impact of technology with a renewed emphasis on ethical decision making. These areas of study include constitutional law, international perspectives, contracts, business associations (partnerships, corporations and limited liability companies), antitrust law, employment law and discrimination, and intellectual property (patents, copyrights, trademarks and trade secrets). The authors have purposefully emphasized aspects of the legal environment of business that are especially relevant for future business managers. Law, Business and Regulation: A Managerial Perspective provides managers with a framework in which they will identify, consider, and then solve practical problems in a business environment in which legal and regulatory issues have attained prominence. Law, Business and Regulation: A Managerial Perspective presents readings, materials, and case decisions that provide a basis for understanding the unique "legal vocabulary," and identifying and analyzing critical legal principles and concepts. The cases contained in this volume have been carefully selected and edited and contain questions designed to enable students to gain insights which reflect their importance in the development of the law as it relates to managerial functions. Law, Business and Regulation: A Managerial Perspective addresses selected traditional business law topics as well as those that are considered more broadly as the legal environment of business. In addition, topical ethical considerations related to the chapter materials are included. These considerations are designed to sharpen our students' appreciation for the role that ethics will play in the decision making process.

Richard Hunter, John Shannon, Henry Amoroso & Hector Lozada are members of the faculty at Seton Hall University. Susan O'Sullivan-Gavin is a member of the faculty at Rider University.

Hunter, Richard J. (2017). Charting a new path for Poland or turning its back on more than a quarter century of progress. *Archives of Business Research*, 5(2), 20-30.

Seton Hall University

International Business: Poland's Economy

The paper analyzes the Morawiecki Plan for the Polish economy in light of its emphasis on encouraging domestic, rather than foreign, development in Poland. It discusses the critique of the current government relating to foreign ownership of assets in Poland and what the government intends to do about reversing this trend from both historical and practical perspectives. The paper includes both positive and negative assessments of these proposed changes in policy and emphasis.

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

Hunter, Richard J. (2017). "Performance enhancing drugs in sports" The MLB and NFL approaches contrasted. *International Journal of Sport Studies*, 7(2), 80-89.

Seton Hall University
Legal Studies: Drug Enhancement

This article highlights issues relating to the use of performance enhancing drugs in the professional sports arena. It focuses on Programs set up by the National Football League and Major League Baseball which are designed both to quaranty the rights of the players and the integrity of the game. The article describes the major banned and illegal substances, as well discusses some of the "major players" in the controversy over the past two decades. The article describes the substantial penalties that can be applied to violators in cases where an investigation reveals non-compliance with the standards adopted in each of the Programs that have been made a part of the Collective Bargaining Agreements entered into by the parties in their professional relationships. Because of the nature of the topic, the article is based on information from major news and wire services, academic articles, and law reviews for its content.

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

Hunter, Richard J., Shannon, J. & Amoroso, H. (2017). Successor liability, company law, and bankruptcy: The context of liability for defective products. *International Journal of Business Management and Commerce*, 2(5), 14-23.

Seton Hall University
Legal Studies: Product Liability

After suffering through five years of losses and a precipitous decline in market share, General Motors found itself in a precarious position—with \$172.8 billion in liabilities and \$82.3 billion in assets. At approximately the same time, the United States was experiencing its greatest financial crisis since the Great Depression. General Motors received \$13.4 billion from the Obama and Bush Administrations as part of their plans to —save the American automobile industry.|| The confluence of these events led General Motors to file for Chapter 11 bankruptcy in June of 2009 in order to restructure its debt and reconfigure its corporate structure while continuing to operate as the —New GM|| during the reorganization. In this process, the —New GM|| decided it would not assume responsibility for injuries that drivers and others had suffered attributable to various vehicle defects in automobiles and trucks General Motors had manufactured. This article takes a close look at the issues presented relating to the General Motors bankruptcy in light of principles relating to successor liability and American company law.

Richard Hunter, John Shannon & Henry Amoroso are members of the faculty at Seton Hall University.

Ingersoll Abbott, J. & Palatnik, B. (2017). Students' perceptions of their first accounting class. <https://eric.ed.gov/?id=EJ1169036>, Online.

***Stockton University
Pedagogy: Critical Thinking***

The purpose of this action research study is to learn directly from undergraduate students, through focus groups, about their experiences in their first accounting class, especially about the students' knowledge and practice of critical thinking and about which classroom experiences engaged their attention and enhanced learning. The findings show that students want to understand how the first accounting course connects to the business world and to their other classes. Participants were unsure about when and how they practiced critical thinking; for improved learning outcomes, instructors need to keep critical thinking front and center. Students also need instruction in how to study accounting and how to utilize effectively the resources provided in their textbooks and as supplemental tools (e.g. integrated accounting software). Accounting professors must adapt their teaching methods to help students to meet professional demands, such as critical thinking skills and ability to handle a complex global business environment."

Jean Ingersoll Abbott & Barry Patnik are members of the faculty at Stockton University.

Ingersoll-Abbott, J., Vito, M. & Cabarle, C. (2017). Implications of the 2012 JOBS Act for Investors. *Journal of Taxation of Investments*, 34(2), 13-17.

Stockton University
Accounting: Startups

The Jumpstart Our Business Startups (JOBS) Act was signed into law on April 5, 2012. Designed to stimulate investment by encouraging start-up and smaller companies to seek capital infusions in the public markets and to boost market participation of smaller investors, the JOBS Act simplifies financial reporting requirements. It offers multiple new opportunities for start-up and smaller businesses to access capital markets without the costly and time-consuming administrative burdens commonly associated with initial public offerings (IPOs). To accomplish this the JOBS Act eliminates a number of the investor safeguards previously offered under securities regulations and afforded by the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. The implications of the changes are far-reaching, not only for the entrepreneurs targeted by the JOBS Act, but also for the crowdfunding intermediaries, prospective investors, and the auditors who may eventually have to express opinions on the financial statements of these companies.

Jean Ingersoll-Abbott, Marilyn Vito & Carla Cabarle are all members of the faculty at Stockton University.

Jeffers, A., Strauss, R., & Waters, S. (2017). The shame of Wells Fargo – Ethics and leadership failures. *International Journal of Decision Science*, 8(1), 1-11.

Montclair State University

Finance: Code of Ethics & Business Conduct

On September 8, 2016, the unethical operating practices of Wells Fargo, the second largest market cap financial institutions in the world, were exposed. The bank was found to have engaged in the widespread illegal practices to meet sales targets and snag bonuses and is accused of setting unrealistic sales criteria, concealing their illegal customer account activity while at the same time profiting with big bonuses. The findings of this paper suggest that the Wells Fargo appears to have acted unethically by violating its own Company's Code of Ethics and Business Conduct. In the interest of fairness, we conclude that transparency is needed in financial transactions. It is clear that customers and investors have a right to know that their agents are acting in their best interest.

Agatha Jeffers, Ronald Strauss & Sharon Waters are members of the faculty at Montclair State University.

Jensen, M. L. & Yetgin, E. (2017). Prominence and interpretation of online conflict of interest disclosures. *MIS Quarterly*, 41(2), 629-643.

Rider University

Information Technology: Prominence-Interpretation Theory

Online product reviews are influential sources of information that some companies attempt to manipulate by compensating reviewers for favorable comments. The U.S. Federal Trade Commission has mandated disclosure of reviewer compensation to address this potential conflict of interest, but the effect of such disclosures on consumer attitudes is unknown. By extending prominence-interpretation theory, this work reconciles conflicting empirical results by introducing two novel elements of prominence (i.e., proximity and embedding) and demonstrating the effect disclosures have on reviewer credibility through two experiments (N = 750). The effects of social consensus and prior warnings on how consumers interpret disclosures are also studied. Using a general population sample (N = 346), Experiment 1 demonstrated that proximity to review increased disclosure prominence while embedding the disclosure in the review decreased disclosure prominence. More prominent disclosures reduced reviewer credibility, but less prominent disclosures had no effect. Using a student sample (N = 404), Experiment 2 demonstrated that disclosure interpretation is affected by prior warnings about conflicts of interest and the consensus of other reviews. When there was disagreement between reviews and prior warnings were provided, disclosures reduced reviewer credibility, but when there was a consensus of positive reviews or no consensus information was provided, disclosures had no effect. Our studies show that both prominence and interpretation are important to consider in understanding the effects of disclosure statements. However, variables associated with prominence produced the most robust results. The theoretical implications of these results and the practical implications for consumers, companies, and policymakers are discussed.

Emre Yetgin is a member of the faculty at Rider University.

Juneja, J. & Amar, A. (2017). An organizational capital decision model for knowledge-intensive organizations. *IEEE Transactions on Engineering Management*, 65(3), 417-433.

Seton Hall University
Management: Capital Allocation

Using several factors essential to determine the income of a knowledge organization, we formulate a mathematical programming problem for allocating the firm's capital budget between organizational and physical capitals. We solve this problem to obtain an analytically tractable and easy to implement decision rule to enhance the firm's expected income and, subsequently, value. The model applies interconnections of these capitals and their constituent variables in the context of the firm's valuation through the growth of its operating income. Finally, we illustrate our findings by studying the capital allocations of IBM, Microsoft, Oracle, SAP, Symantec, EMC Corporation, Hewlett-Packard, and CA Technologies, which constitute eight of the ten of the world's largest software companies. We use the data from their financial statements covering the period 1991–2015, and find that the companies that had a stable policy setting higher priority on their budget for organizational capital enjoyed superior financial performance over the 25 years of our study. Professionals in the field of engineering and technology management can benefit greatly from the findings of this study as they can use it to justify the firm's capital investment budget for organizational capital, because it typically includes items of greater interest to them such as the intangibles, intellectual property, and human capital. The paper gives directions for future research in the relatively new area of organizational capital.

Amar Amar is a member of the faculty at Seton Hall University.

Keebler, D., Albertelli, P. & Mascarenhas, B. (2017). A multi-criteria strategic decision making model to assess renewable energy forms. *International Journal of Strategic Decisions Sciences*, 8(2), 1-10.

***Rutgers University & Stevens Institute of Technology
Decision Sciences: Climate Change***

Renewable energy can potentially be a source of competitive advantage, reduce greenhouse gases, and counter climate change. This study utilizes Multi-Criteria Decision Analysis to systematically assess the relative attractiveness of multiple renewable energy forms based on three factors: 1. business (economic), 2. technical (environmental), and 3. social (regulatory). It uncovers the relative attractiveness of various renewable energy forms and suggests strategies for their development for providers and customers. After considering multiple factors, the study found hydro, geothermal, and wind power to be relatively attractive renewable energy sources.

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Kessler, S. R., Nixon, A. E., & Nord, W. R. (2017). Examining organic and mechanistic structures: Do we know as much as we thought? *International Journal of Management Reviews*, 19(4), 531-555.

Montclair State University
Management: Organic and Mechanistic Structures

Burns and Stalker's theory of organic/mechanistic structures (1961, *The Management of Innovation*. London: Tavistock) has been widely used. However, review of the empirical literature revealed inconsistencies in how the concepts have been operationalized. These inconsistencies may interfere with the ability to consolidate knowledge. This paper reviews the various ways in which researchers have operationalized the concepts, and summarizes the empirical findings derived from these operationalizations. In doing so, it highlights gaps and opportunities for future empirical and methodological work, suggesting the need to further our theoretical conceptualization of the concepts and to draw attention to Burns and Stalker's (1961) largely neglected corollary of the employee experience. As such, this review provides a road map for future exploration of the wide-ranging implications associated with organic and mechanistic structures.

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Kim, K. & Choi, S.B. (2017). Influences of creative personality and working environment on the research productivity of business school faculty. *Creativity Research Journal*, 29(1), 10-20.

Kean University

Pedagogy: Research Productivity

Previous research on creative working environments has focused on business organizations. This study examined the influence of creative personality and creative working environment on the research productivity of business faculty. It was hypothesized that creative personality, family support, colleague support, research resources, and workload pressures would all have a positive association with research productivity. Management faculty people (N = 247) employed in business schools with a doctoral program participated in an online survey. Research productivity was assessed using both objective counts of journal publications across a 5-year period and self-report. Support from colleagues and workload pressures were positively associated with total self-reported publications. Research resources and workload pressures were positively associated with publications in top management journals. Implications for future research and practice are discussed.

Kihwan Kim is a member of the faculty at Kean University.

Kleinman, G., & Lin, B. (2017). Audit regulation in an international setting: Testing the impact of religion, culture, market factors and legal code on national regulatory efforts. *International Journal of Disclosure and Governance*, 14(1), 62-94.

Montclair State University
Accounting: International Auditing

Assuring the quality of international auditing is important in the current, globalized business/economic environment. High-quality international auditing efforts promote greater confidence in financial statements, and therefore promote greater movement of capital. Ensuring high-quality auditing efforts is the task of auditing regulation efforts, among others. Several potential determinants of the strength of these efforts were postulated in Kleinman et al (2014). The postulated determinants of interest include national culture, religion, legal code origin, and financial market liquidity. The authors, however, did not test the relationship of the postulated determinants to auditing enforcement efforts. This study undertakes the task of investigating such relationship empirically, using the Brown et al (2014) measures of auditing enforcement efforts. We find that comparative religious affiliation, religion's importance, culture, legal code, and the financial variable of market liquidity were determinants of auditing enforcement efforts. The implications of these findings are presented.

Gary Kleinman & Beixin Lin are members of the faculty at Montclair State University.

Kritz, G. & Lozada, H. (2017). Will U.S. consumers pay a price if net neutrality is rescinded: How do consumers feel about the bundling of services? *International Journal of Social Sciences and Business*, 2(5), 12-18.

Seton Hall University
Marketing: Net Neutrality

Net neutrality is defined as the principle that Internet Service Providers, (ISP's), and governments should treat all data on the Internet the same, not discriminating or charging differentially by user, content, site, platform, application, type of attached equipment, or mode of communication. In early 2015, the U.S.'s Federal Communications Committee voted to keep the Internet net neutral denying preferential treatment for Content Providers, (CP's) that are more data - rich than other CP's. It will supposedly keep the consumers safe from paying more for Internet service by treating the Internet as a public utility. Is the practice of price bundling and tiering of data - rich websites just a matter of time for ISP's to charge consumers for these services? This paper begins to look at the likelihood of what net neutrality really means for consumers in the future and how consumers feel about paying for faster Internet service and premium data - rich website content.

Gary Kritz & Hector Lozada are members of the faculty at Seton Hall University.

Kwon, HB., Marvel, J. & Roh, J. (2017). Three stage performance modeling DEA-BPNN for better practice benchmarking. *Expert Systems with Applications*, 71(1), 429-441.

Rowan University

Information Technology: Three-Stage Model

This paper proposes an innovative three-stage model using data envelopment analysis (DEA) and backpropagation neural network (BPNN) for supporting 'better practice' benchmarking as contrasted with the traditional 'best practice' benchmarking. Research has shown that DEA models have the capability of setting optimal goals, but the drawback of the standard DEA approach is its inability to propose actionable targets necessary for incremental improvement. Overcoming the shortfalls of DEA and its superiority-driven practices, the neural network approach accommodates stepwise improvement through adaptive learning and prediction capability. Consequently, the proposed three-stage model is capable of generating feasible improvement options for managers as an intelligent decision support tool. At its core, the innovative approach provides a sound methodological foundation for shaping a 'better practice' paradigm and contributes to the literature through methodological advancement. The effectiveness of the model is empirically tested through the use of data from the healthcare industry, and the results confirm a practical utility of the model.

James Roh is a member of the faculty at Rowan University.

Lee, J. & Kwon, H.B (2017). Progressive performance modeling for the strategic determinants of market value in the high tech oriented SMEs. *International Journal of Production Economics*, 193, 91-102.

Rowan University

Management: Progressive Performance Modeling

The purpose of this paper is to present an adaptive performance model using neural networks in scrutinizing the impact of strategic factors on firm performance, especially within high-tech oriented small and medium-sized enterprises (SMEs) in the United States. This paper explores generalized learning of backpropagation neural network (BPNN) in conducting an explanatory and predictive analysis of the strategic determinants of the market value of SMEs. The progressive performance model through BPNN is designed to capture the different and unique significance of strategic determinants for better firm performance by dividing high-tech segments into two performance groups: high performers and low performers. In doing so, this paper introduces a salient BPNN approach for performance modeling and extends the applications of BPNN. Furthermore, efficiency measurement and performance prediction using BPNN adds meaningful value to the literature and highlights the potential advantages of using BPNN. The empirical results demonstrate the successful implementation of the model and clearly distinguish varying patterns at different performance levels, High and Low, which is a significant finding of this study. Overall, sales growth, R&D intensity, and current ratio can be used as major strategic determinants of market value performance of the technology-oriented SMEs.

Jooh Lee is a member of the faculty at Rowan University.

Lee, J. & Pati, N. (2017). A study of the effect of corporate diversification strategy on technological innovation and strength in technology-oriented multinational corporations across countries. *International Journal Business Innovation and Research*, 13(1).

Rowan University
Management: Patents

This study attempts to empirically explore the strategic impact of corporate diversification on technological innovation and strength measured by investments in research and development (R&D), and number of patents in high-tech industries across several industrialised countries. The major findings of this study demonstrate that corporate diversification strategies in markets and products are significantly related to various indices of technological innovations and economic performance in technology oriented multinational corporations across different countries and industry sectors. One of the significant findings of this study is that diversification strategies can influence a firm's technological capabilities by enhancing the intensity of R&D investments and increasing the number of patents. This study is intends to provide academicians as well as practitioners with more insightful explanation of strategic determinants of technological innovations and strengths in leading technology-oriented multinational corporations (TMCs).

Jooh Lee & Niranjan Pati are members of the faculty at Rowan University.

Lei, Q., Wang, X.W. & Yan, Z. (2017). Volatility spread and stock market response to earnings announcements. *Journal of Banking and Finance*, online.

New Jersey Institute of Technology
Finance: Implied Volatility Spread

Using a broad sample of earnings announcements, we find a monotonic increase in the spread between call and put implied volatilities as it gets closer to the earnings announcement date. The steady build-up of volatility spread in the days leading up to the announcement date, coupled with the predictive power of cumulative abnormal implied volatility spread on subsequent announcement returns, suggests that informed traders are the driving force behind the option market activities prior to earnings announcements. Such informed trading, as proxied by the abnormal implied volatility spread, increases rather than decreases the stock market response to earnings announcements after controlling for an array of firm and announcement characteristics. This effect is most pronounced when the pre-earnings option trading volume is heightened. Overall, our findings lend strong support to the notion that informed options trading immediately before earnings announcements helps alleviate the stock market under-reaction to earnings announcements and make it closer to a complete response.

Zhipeng Yan is a member of the faculty at New Jersey Institute of Technology.

Li, F., Chao, MC., Chen, NY. & Zhang, S. (2017). Moral judgement in a business setting: the role of managers' moral foundation, ideology, and level of moral development. *Asia Pacific Journal of Management*, 35(1), 125-143.

***William Paterson University
Management: Moral Judgement***

Despite the extensive research conducted on moral judgment, the role of moral foundations in moral judgment in business has largely been overlooked. Motivated by the increasing concern about the ethical issues observed in China, this study aims to examine the impact of moral foundations on Chinese managers' moral judgment while simultaneously looking into the role of moral ideology and the level of managers' moral development. A sample survey was conducted in Shanghai, China, which involved 451 practicing business managers who were pursuing their MBA degree in a nearby university at the time of data collection. Both structural equation modeling (SEM) and hierarchical regression were used in data analyses. The results reveal that individualizing moral foundations and moral idealism have significant positive impacts on moral judgment. Moreover, the findings indicate that moral relativism and levels of managers' moral development moderate the relationship between individualizing moral foundations and moral judgment with the impact of individualizing moral foundations being stronger when managers' relativism is low rather high or when their moral development is high than it is low. The managerial implications of the research and future research direction are discussed.

Fuan Li & Mike Chen-Ho Chao are members of the faculty at William Paterson University.

Li, X., Sun, L. & Ettridge, M. (2017). Auditor selection following auditor turnover: Do peers' choices matter? *Accounting, Organizations and Society*, 57, 73-87.

Monmouth University
Accounting: Auditor Choice

Drawing on social norms and social learning theories, this study investigates the influences of peer (similar) firms' prior choices on whether or not a client chooses to affiliate with a "social norm" audit office in its metropolitan area, following auditor turnover. The office in a metro area auditing the largest number of peer firms along a given similarity dimension is considered to be the social norm office for that dimension. We identify peer firms using four alternative dimensions of similarity: client geographic location, industry affiliation, client size (filing status), and departing auditor type (Big N versus non-Big N). Using a large sample of auditor changes from the years 2001e2012, we find that for every dimension of similarity, the propensity of a client to select a norm (as opposed to a non-norm) audit office as the succeeding auditor is positively associated with 1) the proportion of its peers audited by the "norm" office in the prior year (i.e., social norm evidence) and 2) the proportion of its auditor-switching peers selecting a "norm" audit office in the prior year (i.e. social learning evidence). Social norm and social learning evidence provided by "more similar" peers has greater effect than evidence provided by "less similar" peers across all four dimensions of peer similarity. Further analysis suggests that social norm and learning evidence has incremental power (beyond each other) in explaining auditor selection, with norm evidence exhibiting a larger effect than learning evidence. An analysis of the implementation of SOX 404(b) mandatory internal control audits in 2004 shows that clients' tendency to choose pre-existing social norm audit offices can be disrupted by exogenous events.

Xudong Li is a member of the faculty at Monmouth University.

Liberman, C., Stassen, H. & Rennie, K. (2017). Casing crisis and risk communication. *Using the Social-Mediated Crisis Communication (SMCC) Model to Examine Post-Crisis Rhetoric: A Case study of deflategate*, C.J. Liberman, D. Rodriguez, & T.A. Avtgis (Eds.), 77-90.

New Jersey City University
Marketing: Organizational Crisis

This chapter examines the use of social media during times of organizational crisis and how such mediated communication formats provide both opportunities and challenges for message producers and consumers. It begins with a brief overview of recent scholarship dealing with social media and their use during the crisis communication process. It continues with a discussion of Jin and Liu's (2010) Social-Mediated Crisis Communication (SMCC) Model, which attempts to shed light on the effective use of social media during times of organizational crisis. This is followed by a look at the myriad of ways that those connected, both directly and indirectly, to the Deflategate scandal communicated to and with various constituencies using social media platforms, and the goals they had in so doing. The chapter concludes with a discussion that links these crisis communication strategies to Jin and Liu's (2010) SMCC Model. The goal of the chapter is not to determine whether and to what extent communication following the scandal occurred. It certainly did. The more important question, from a crisis communication perspective and for business practitioners, is the extent to which it may be deemed effective.

Kathleen Rennie is a member of the faculty at New Jersey City University.

Lin, B., Romero, S., Jeffers, A., Aquilino, F. & DeGaetano, L. (2017). Sustainable rankings – Are they consistent across rating agencies? *The CPA Journal*, Jul-17, 48-51.

Montclair State University

Accounting: Corporate Social Responsibility

Corporate social responsibility (CSR) has garnered attention from business as the public has become more aware of the environmental, social and governance (ESG) roles corporations should play. More companies have increased their capital investment in sustainability initiatives and programs and published CSR reports in addition to annual financial reports. Also observed is the emergence of various rating agencies which provide ratings and rankings of corporate CSR activities proprietarily or publicly. A recent review of the “Hub” database conducted by GISR, Global Initiative for Sustainability Ratings, indicated that there are 130 organizations providing 434 corporate sustainability-rating products. Several studies have examined the impact of CSR activities on a company’s value using either the CSR/sustainability ratings or companies’ CSR reports. The findings of these studies have been mixed. Some factors that contributes to the lack of consistency in findings are the different definitions and measurements of sustainability used by the rating agencies, the actual companies examined, and the methodologies used to rate these companies. This raises a question on how comparable and reliable these ratings are. To provide some clarity, we examined three of the most well-known and publically available CSR ratings published in 2015. The three of the leading sustainability rating providers are Newsweek, Forbes and CSR Magazine Global.

Beixin Lin, Silvia Romero, Agatha Jeffers, Frank Aquilino & Laurence DeGaetano are members of the faculty at Montclair State University.

Lohrey, P. L., DiGabriele, J. A., & Nicholson, J. (2017). A risk assessment of intangible asset valuation: The post-hoc association between goodwill impairments and risk hazards in mergers and acquisitions. *American Journal of Management*, 17(1), 34-47.

Montclair State University
Accounting: Auditors Risk Assessments

The Public Company Accounting Oversight Board (PCAOB), standard setters and the investing public have continued to demand that auditors increase their risk assessment judgements in area that are considered to be highly hazardous when conducting an audit such as goodwill impairment. First, we found that the probability of a financial restatement occurring due to goodwill impairment was 2.5 times more likely to occur post 141r. This result can be attributable to the re-allocation of more of the purchase price to be immediately expensed that 141r required. Second, we found that when the Board of Directors and the Audit Committee were involved in the goodwill impairment decision, the likelihood of a restatement occurring declined by 51.1%. This factor was found to be an important risk hazard for auditors. The third predictor variable that proved to be a risk hazard for auditors was the type of industry the company operated in. We found that companies that operated in a service industry were 3.15 times more likely to restate their assets due to goodwill impairment in a reporting period after a merger or acquisition. This fact allows for greater managerial discretion when allocating the purchase price of a company they acquire. The fourth and final predictor variable that appeared to a risk hazard for auditors was whether or not a Big4 accounting firm conducted the audit. We found that the companies who were being audited by a Big4 accounting firm had a 46.9% decrease in the odds of a restatement due to goodwill impairment after a merger or acquisition. This reduction in risk hazard proved to be true during both periods: one being prior to 141r and the other being post 141r. One could interpret this result as indicating that Big4 auditors are more skilled in conducting impairment testing.

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Loviscek, A. (2017). Should preferred stock funds be included in mutual fund portfolios? *The Journal of Wealth Management*, 20(1), 83-96.

Seton Hall University

Finance: Preferred Stock Funds

Should preferred stock funds, despite their lack of attention from Wall Street, academia, and the financial media, be preferred in mutual fund portfolios? To address this question, we construct mean-variance-efficient portfolios from U.S.-centric mutual funds that represent common stocks, Treasury bills, Treasury bonds, corporate bonds, real estate investment trusts, and preferred stocks to determine whether a preferred stock fund meets the standards for inclusion in mutual fund portfolios. We also conduct robustness checks on the results and perform out-of-sample tests on portfolio performance with and without the preferred fund. Overall, the evidence indicates that a preferred stock fund allocation in the range of 5%–15% can reduce portfolio risk while at least preserving portfolio return, providing a cushion for portfolio managers of balanced funds and for income-seeking investors.

Anthony Loviscek is a member of the faculty at Seton Hall University.

Malerba, F., Mani, S. & Adams, P. (2017). The sources of market leadership in emerging economies. *The Rise to Market Leadership*, London: Edward Elgar.

Seton Hall University
International Business: Market Leaders

In recent years many new international market leaders from the BRICs countries have emerged in diverse manufacturing and service industries. How did these new leaders emerge and become key players in their respective industries? What factors contributed to their success and enabled them to become market leaders? This new study answers these important questions with evidence presented from case studies in the automotive, pharmaceutical and ICT industries of China, India and Brazil.

Pamela Adams is a member of the faculty at Seton Hall University.

Mamonov, S. & Benbunan-Fich, R. (2017). Exploring factors affecting social e-commerce service adoption: The case of Facebook gifts. *International Journal of Information Management*, 37(6), 590-600.

Montclair State University
Information Technology: Social Commerce

Although social commerce is an important trend in practice, relatively few research studies have explored the impact of social commerce innovations launched within social networking sites. The deployment of a gift-giving service within a social networking site provides a unique opportunity to study the intersection of technological innovations and social norms and its potential to generate new revenue for e-commerce sites. Using Facebook Gifts as a real-world context for the study, we explore the factor structure of salient user beliefs influencing usage intention, and examine the relationships between beliefs and intention to use the service in a broader nomological network. Instead of adopting constructs from existing models, we started with the elicitation of salient beliefs and proceeded with successive stages of refinement to develop a suitable model. The empirical results show countervailing effects of perceived social utility and perceived convenience of the service on one hand, and low perceived value and privacy concerns on the other. A notable finding is the potential conflict arising between the expectations of effort associated with the procurement of a gift and the common perception of technology as reducing the required effort. The net result is that a technology-mediated gift service in the context of a social networking site runs counter to the social norms associated with traditional gift exchanges. This insight provides evidence of the dual challenge for social commerce initiatives. In order to be successful, new services in this area must leverage the potential of the technology as well as social practices.

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Mamonov, S. & Benbunan-Fich, R. (2017). What can we learn from past mistakes? Lessons from data mining the Fannie Mae mortgage portfolio. *Journal of Real Estate Research*, 39(2), 235-262.

Montclair State University
Information Technology: Data Mining

Fannie Mae has been widely criticized for its role in the recent financial crisis, yet no detailed analysis of the systematic patterns of the mortgage defaults that occurred has been published. To address this knowledge gap, we perform data mining on the Fannie Mae mortgage portfolio of the fourth quarter of 2007, which includes 340,537 mortgages with a total principal value of \$69.8 billion. This portfolio had the highest delinquency rate in the agency's history: 19.4% versus the historical average of 1.7%. We find that although a number of information variables that were available at the time of mortgage acquisition are correlated with the subsequent delinquencies, building an accurate model proves challenging. Identification of the majority of delinquencies in the historical data comes at a cost of low precision.

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Mamonov, S., Koufaris, M., & Benbunan-Fich, R. (2017). The role of user psychological contracts in the sustainability of social networks. *Communications of the Association for Information Systems*, 40(10), 218-248.

Montclair State University
Information Technology: Crowd-Sourcing

Many emergent ventures, such as social networks, leverage crowd-sourced information assets as essential pillars supporting their business models. The appropriation of rights to information assets through legal contracts often fails to prevent conflicts between the users and the companies that claim information rights. In this paper, we focus on social networks and examine why those conflicts arise and what their consequences are by drawing on psychological contract theory. We propose that intellectual property and privacy expectancies comprise core domains of psychological contracts between social networks and their users. In turn, perceived breaches of those expectancies trigger a psychological contract violation. We use the exit, voice, loyalty, and neglect typology to define the user behavioral outcomes. We evaluated our framework by surveying 598 Facebook users. The data support our framework and indicate that perceived breaches of privacy and intellectual property rights generate the affective experience of a psychological contract violation, which is strongly associated with exit intentions.

Stanislav Mamonov is a member of the faculty at Montclair State University.

Mamonov, S., Malaga, R., & Rosenblum, J. (2017). An exploratory analysis of Title II equity crowdfunding success. *Venture Capital*, 19(3), 239-256.

Montclair State University
Information Technology: Equity Crowdfunding

The passage of the Jumpstart Our Business Startups Act (JOBS Act) ushered in a new wave of equity crowdfunding in the United States. Title II of the JOBS Act aims to make it easier for new ventures to raise funds from accredited investors. The number of Title II crowdfunded projects is growing rapidly. Based on data for U.S. online 506(c) offerings across 17 leading platforms, more than \$1.49 billion in capital was committed to Title II projects through May 2016. Our analysis of Title II offerings from these platforms reveals that real estate ventures are the single largest category with more than \$383 million in committed capital, yet only ~50% of the crowdfunded real estate offerings reach the full amount of the requested capital. Text mining of the real estate project descriptions reveals the critical facilitation role played by the successful crowdfunding platforms in reducing the information asymmetry between the entrepreneurs and investors by performing due diligence on the potential Title II investment opportunities.

Stanislav Mamonov & Ross Malaga are members of the faculty at Montclair State University.

Marcillo, M. & Naatus, MK. (2017). Ethical dilemma: A case of illegal dumping and whistleblowing. *Journal of Business Cases and Applications*, 20, 1-5.

Saint Peter's University
Economics: Business Ethics

This case study explores a real-life corporate environmental scandal involving an upscale international hotel polluting the Hackensack River in NJ, a whistleblower, and an environmental activist and advocacy group, with the backdrop of cutthroat political and business interests influencing the outcomes. In 2009, an employee of the Crown Plaza Hotel, located along the Hackensack River in Secaucus, NJ, secretly approached the head of the Hackensack Riverkeepers, an environmental advocacy group, to alert him of raw sewage being dumped in the river. The employee was very fearful and demanded anonymity for fear of losing his job and other repercussions. The Hackensack Riverkeepers led the Attorney General's Division of Criminal Justice to launch an investigation under the New Jersey Water Pollution Control Act. In addition to the ethical dilemma and legal situation, the case will explore the impact these types of environmental crimes have had on tourists' and residents' perception of New Jersey being a "dirty" place.

Marilu Marcillo is a member of the faculty at Saint Peter's University. Mary Kate Naatus is a member of the faculty and the Dean of the School of Business at Saint Peter's University.

Marcillo, M. (2017). Micro-Finance and entrepreneurship in developing countries. *International Journal of Business & Applied Sciences*, 6(2), 42-52.

Saint Peter's University
Finance: Micro-financing

The concept of micro-finance has been around since the 1800's and has been more widely used as a tool to encourage entrepreneurship in developing economies as early as the 1970's with the inception of the Grameen bank in Bangladesh. The success of micro-financing however, does have some shortfalls, especially in helping women who often face social, cultural, and educational challenges different from their male counterparts. These social structures often stand in the way for women limiting their ability to become financially independent and empowered. This paper will look at two programs, Ciudad Mujer (CM) from El Salvador and Farmers of the Future (FOF) from Niger Africa to show how micro-financing, coupled with educational/training programs and other comprehensive social programs can help women entrepreneurs thrive in developing economies to overcome the unique challenges that they face.

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McCrea, E. & Torres-Baumgarten, G. (2017). GRAINS FOR GOOD: Choosing between two business models. *Journal of Business Ethics Education*, 14, 331-344.

***Seton Hall University & Ramapo College of New Jersey.
Management: Social Entrepreneurship***

The Community FoodBank of NJ (CFBNJ) was a \$100 million charitable organization that distributed over 44 million pounds of food each year through its partner organizations like food pantries, soup kitchens and the like. Its mission was to “fight hunger and poverty in New Jersey [USA] by assisting those in need and seeking long term solutions.” In a time of governmental cutbacks and shrinking private donations, the nonprofit sought new sources of revenue. One idea was to leverage perishable bakery donations and an in-house commercial kitchen, by creating and marketing an up-scale bagel crisp. After product development and market testing, the resulting business plan won a “Break the Gala Addiction” cash prize from the Prudential Foundation to further the social entrepreneurship effort. Now the organization needs to decide if it should use its scarce resources to scale the business internally—to maximize job creation, leverage existing facilities and capture all the revenue, or if it should outsource production and distribution for a percentage of sales so that it can focus on other efforts more tightly aligned to its mission. Students are encouraged to use ethical frameworks to think through the nonprofit’s dilemma.

Elizabeth McCrea is a member of the faculty at Seton Hall University. Gladys Torres-Baumgarten is a member of the faculty at Ramapo College of New Jersey.

McGee, R., Yoon, Y. & Taylor, U. (2017). Chinese and Korean views on accepting bribes: An emperical study. *The Journal of Accounting, Ethics & Public Policy*, 18(2), 151-167.

Seton Hall University
International Business: Ethics

This study examines and compares attitudes on the ethics of bribe taking in China and South Korea. The latest data from the World Values Survey was used to determine attitudes toward accepting a bribe in the two countries, and whether opinions in the two countries were significantly different. The sample sizes were 1907 for China and 1195 for South Korea. The study found that opposition to bribe taking was strong, but that the degree of opposition sometimes depended by demographic variables, such as gender, age, and social class.

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

McSherry, B., Wilson, B. K., & McAndrews, J. J. (2017). Net settlement and counterparty risk: Evidence from the formation of the New York Stock Exchange clearing house in 1892. *Journal of Money, Credit and Banking*, 49(6), 1273-1298.

New Jersey City University
Finance: New York Stock Exchange

In the wake of the severe liquidity freeze that seized financial markets in the fall of 2008, the counterparty and systemic risk created by bilateral gross securities settlement fell under increased scrutiny. In response, the Dodd-Frank Act required many derivatives to be settled through a central counterparty (CCP), reflecting the belief that such a mandate would improve systemic stability by reducing participant failures. The intent of these Dodd-Frank Act requirements is to reduce settlement risk—the risk that a contract will not be settled in accordance with the original terms, including when one party delivers one leg of the transaction, but does not receive the other leg. The securities settlement literature indicates that centralized settlement can reduce monitoring incentives and lead to excessive risk-taking and inefficient risk-sharing. This paper examines broker-failure rates and counterparty losses surrounding the transition from bilateral gross to multilateral net settlement facilitated by the NYSE Clearing House in 1892. Study results provide evidence that net settlement reduced failures without diminishing risk constraining incentives. The study constructs a controlled comparison of broker failures through data collected from the NYSE and the Consolidated Stock Exchange, which traded identical securities settled under different systems. The results suggest that multilateral settlement is advantageous when financial markets are highly stressed.

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Meric, G., Weidman, S., Welsh, C. & Meric, I. (2017). A comparison of the financial management characteristics of UK and EU manufacturing firms. *Review of International Comparative Management*, 18(2), 138-147.

Rowan University & Rider University

Finance: International Investors

EU countries and Japan are most favored foreign countries in the world for US international investors. It would be useful for US investors to know how US firms compare with EU and Japanese firms as potential investment opportunities. The second objective of the study is to provide information to US international investors about the relative strengths and weaknesses of US, EU, and Japanese manufacturing firms in terms of liquidity, asset management, financial leverage, profitability, and sales growth

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Meric, G., Welsh, C., Scarpa, R. & Meric, I. (2017). A Comparison of the financial characteristics of European and Asian manufacturing firms. *Studies in Business and Economics*, 12(3), 112-125.

Rowan University & Rider University

Finance: Financial Ratios

Comparing the financial characteristics of firms in different countries has been a popular research topic in finance. However, general financial characteristics of European and Asian manufacturing firms have never been compared. In this paper, we undertake such a study with the MANOVA (Multivariate Analysis of Variance) technique. Our research uses all European and Asian manufacturing firms included in the Research Insight/Global Vintage database at the end of 2015. Our findings may provide valuable insights for financial managers and global investors. We find that Asian firms tend to have less liquidity risk but more bankruptcy risk compared with European firms. European firms have more efficient accounts receivable management and higher fixed and total assets turnover rates. However, Asian firms have higher inventory turnover and sales growth rates. Return on equity is not significantly different in European and Asian firms. However, Asian firms have significantly higher net profit margin and return on assets compared with European firms.

Gulser Meric, Carol Welsh & Robert Scarpa are members of the faculty at Rowan University & Ilhan Meric is a member of the faculty at Rider University.

Meziani, A. S., & Noma, E. (2017). A new method of measuring financial risk aversion using hypothetical investment preferences: What does it say in the case of gender differences? *Journal of Behavioral Finances*, online, <https://doi.org/10.1080/15427560.2018.1431888>.

Montclair State University
Finance: Risk Aversion

Aversion to risk is one of the main factors driving investment decisions. Studies have been based on either simple decisions in a laboratory setting or real-life decisions viewed in retrospect. The study's main contribution to the literature consists of a new and elaborate method of measuring risk combined with a real-world investment task brought into a laboratory setting and show that in this controlled environment on average women are more risk averse than men. Unlike previous studies, the authors measure risk tolerance in units that naturally map into the risk-return space used by investors, giving them the missing tool to identify the optimal portfolio among the set of investment options that comprise the efficient frontier.

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Mokashi, A.J., & Verma., A.K. (2017). The nature of maritime security risk. *International Journal of System Assurance Engineering and Management*, 8(4), 862-866.

New Jersey City University
Management: Maritime Security

The maritime industry is the enabler of today's globalized economy. Maritime security, therefore, has a disproportionately high impact on the world. Issues concerning maritime security therefore rightly deserve attention. Stakeholder response to the risk to maritime security tends to swing from indifference to anxiety. Neither of the extremes being appropriate for managing this critical global challenge. Two hazards that have dominated recent discussion on maritime security are piracy and terrorism. These hazards fall in the low probability but high consequence category. While their low frequency/probability tends to diminish the attention given to them, the reaction to these instances is often extreme with consequent knee-jerk regulatory mandates. The article "The nature of maritime security risk," deciphers the complex nature of maritime security risk, in the context of stakeholder perceptions. The authors have evaluated existing and proposed new, risk prioritization techniques to enable efficient management of maritime security.

Ahmit Mokashi is a member of the faculty at New Jersey City University.

Mosca, J. & Bordelon, G. (2017). Human resource managers detect management & legal disadvantages to outsourcing. *Business, Management and Economics Research, Academic Research Publishing Group*, 3(2), 8-17.

Monmouth University

Management: Human Resource

Outsourcing is a "practice used by different companies to reduce costs by transferring portions of work to outside suppliers rather than completing it internally." (Outsourcing, 2013) After the financial crisis of 2007-2008, many companies in the United States began to enhance their bottom-line profits by outsourcing and cutting costs instead of through the traditional route of top-line sales growth. In an attempt to effectively cut costs and generate profits for investors, more organizations engaged in outsourcing of jobs by means of offshoring. Offshoring is a form of outsourcing whereby jobs are relocated to a foreign country with a cheap labor force and low socioeconomic standards, and less regulations such as the EPA. From a Human Resources perspective, offshoring jobs is that there will be benefits to the organization such as cost and efficiency savings, focus on core activities, reduction of overhead costs, staffing flexibility, continuity, avoid organized labor, and risk management. Outsourcing can become detrimental to the financial health of an organization because of unforeseen costs. In addition, the organizational culture and employee morale begins to diminish when employees have no job security and they fear layoffs. Thus, there are pros and cons of offshoring jobs those Human Resources managers must evaluate before choosing whether to offshore jobs or keep them domestically. Therefore, outsourcing jobs through offshoring can result in disadvantages to an organization because of hidden costs, bad publicity and low employee morale, quality problems, loss of managerial control, threat to confidentiality and security, and reliance on the financial health of the outsourced organization. This paper has been divided into two sections due to the comprehensive approach taken by the authors to provide a focused view on the legal aspects giving the reader an opportunity to use the information as a guide if needed, or for further research.

Joseph Mosca & Gregory Bordelon are members of the faculty at Monmouth University.

Mozes, H. A., & Rozen, H. (2017). When do PE ratios matter? *The Journal of Investing*, 26(3), 10-20.

Fairleigh Dickinson University
Finance: PE Ratios

This article explores why it is generally difficult to use price-to-earnings (PE) ratios in investment strategies and how PE ratios can be used in investment strategies. The basic insight is that when observed PE ratios are higher than predicted PE ratios, analysts' earnings forecasts tend to increase over time and that when observed PE ratios are lower than predicted, analysts' earnings forecasts tend to decrease over time. Therefore, what appears to be an expensive market with a high PE ratio based on analysts' lower earnings forecasts may actually be a market that has higher expected earnings and thus is more reasonably priced. Likewise, what appears to be a cheap market with a low PE ratio based on analysts' higher earnings forecasts may actually be a market that has lower expected earnings and is thus less attractively priced. As a result, the simple expectation that high observed PE ratios will result in lower future returns and that low observed PE ratios will result in higher future returns is often premature. When conditioned on the expected change in analysts' earnings forecasts, however, PE ratios can be used to forecast market returns. Although the results are strongest in developed markets, they also hold in the major emerging market countries.

Hannah Rozen is a member of the faculty at Fairleigh Dickinson University.

Nair, A., & Dreyfus, D. (2017). Impact of network size and demand on cost performance for high and low quality healthcare service organizations. *International Journal of Operations and Production Management*, 110, 42-51.

Rutgers University

Information Technology: Strategic IT Alignment

Using the context of the healthcare sector, this study examines the impact of regulatory change on technology implementation and use. Hospitals are now federally mandated to showcase meaningful use of information technology (IT). We theorize that IT plan scope structured prior to a regulatory change by means of a long-term planning horizon, top management involvement, and steering committee engagement impacts organizations' ability to fulfill meaningful use requirements three to five years later. Furthermore, we contend that this impact is contingent on the specific IT adoption strategy. Data from the HIMSS and HITECH Act databases were combined to analyze 688 hospitals. Regression analyses were used to test the hypotheses. The results of this longitudinal study show that frequency of steering committee meetings and length of planning horizon broaden IT plan scope. Broader IT plan scope is positively associated with the ability of organizations to meaningfully use IT. The link between IT plan scope and meaningful use metric is particularly significant for organizations that adopt a more integrated approach towards IT adoption. Average reimbursement amount differences are provided and discussed between the different IT adoption strategies.

David Dreyfus is a member of the faculty at Rutgers University.

Ng, C. (2017). Link between currency swaps and interest rate swaps. *International Research Journal of Applied Finance*, 8(7), 1-6.

Fairleigh Dickinson University
Economics: Interest Rates

We illustrate the pricing and valuing of an interest rate swap given the corresponding annualized rates. We then illustrate the pricing and valuing of a currency swap given the corresponding annualized rates and the foreign exchange rates under the four permutations of fixed-fixed, floating-floating, fixed-floating, and floating-fixed. We estimate which counterparty wins and which counterparty loses under each interest-rate and foreign exchange rate movements.

Chee Ng is a member of the faculty at Fairleigh Dickinson University.

Ng, C. (2017). Ten computational or semantic issues in the teaching of finance. *International Research Journal of Applied Finance*, 8(7), 408-413.

Fairleigh Dickinson University
Pedagogy: Finance

Ten computational or semantic issues commonly encountered in the classrooms while teaching finance to undergraduate and MBA students from major finance textbooks using the Texas Instruments BA-II Plus Professional financial calculator and MicrosoftExcel spreadsheet are discussed. Highlighting and sharing these issues with instructors and students not only can spare them the frustration, but also increase the level of their comprehension and mastery of the materials delivered.

Chee Ng is a member of the faculty at Fairleigh Dickinson University.

Ng, C.(2017). An analysis of mortgage point payment, breakeven duration of ownership, cost of point payment and personal marginal tax rate. *International Research Journal of Applied Finance*, 8(6), 333-341.

Fairleigh Dickinson University
Economics: Mortgages

We analytically proved that the breakeven duration of ownership for any mortgage point payment is independent of the principal amount. Using a 6% per annum traditional 30-year fixed rate mortgage, repeated using 3% per annum, and assuming each point payment reduces the mortgage rate by 12.5 basis points from the 6% or 3% fixed rate, we proved numerically that, ceteris paribus, the breakeven ownership duration is inversely related to the marginal tax rate, but the breakeven ownership duration is positively related to the points paid, and to the cost of capital that the homebuyer faces to finance the point payment.

Chee Ng is a member of the faculty at Fairleigh Dickinson University.

Onel, N., & Mukherjee, A., (2017). Why Do consumers recycle? A holistic perspective encompassing moral considerations, affective responses, and self-interest motives. *Psychology & Marketing*, 34(10), 956-971.

Stockton University
Marketing: Recycling Behavior

In this study, the recycling behavior of consumers is examined using a model developed based on the goal framing theory (GFT). The GFT provides a holistic comprehensive framework amalgamating three popular psychological theories—theory of planned behavior (TPB), values-beliefs-norms (VBNs) theory, and theory on affect (TA). The purpose of this study is to analyze the factors that predict recycling behavior of consumers by examining the extent to which such behavior depends on moral considerations, affective responses, or self-interest motives. A comprehensive multivariate model with 12 formulated hypotheses is tested with structural equation modeling (SEM) using survey data from 206 individuals. The results of the study indicate that GFT is an appropriate framework in explaining recycling behavior of consumers. The findings of the combined model suggest that while values (biospheric, egoistic), environmental concern, awareness of destructive consequences, ascription of responsibility to self, personal norms, subjective norms, attitudes toward behavior, perceived behavioral control, and intention do significantly predict recycling behavior, altruistic values do not explain behavior-related intention. In particular, perceived behavioral control seems to be the strongest predictor of recycling intention. Variables of the TPB, which assess gain motives, seem to have the greatest explanatory power for recycling behavior of consumers when the combined model is examined. However, further comparative theory analysis indicates that the recycling behavior of consumers could be better explained by the VBN theory relative to the TPB or TA. The study offers important implications pertaining to environmentally sensitive consumer behavior that would be relevant for marketing managers and policymakers.

Naz Onel is a member of the faculty at Stockton University.

Ozanne, J., Davis, B., Murray, J., Grier, S., Benmecheddal, A., Downey, H., Ekpo, A., Garnier, M., Hietanen, J., Le Gall-Ely, M., Seregina, A., Thomas, K. & Veer, E. (2017). Assessing the societal impact of research: The relational engagement approach. *Journal of Public Policy & Marketing*: 36(1), 1-14.

Rutgers University
Marketing: Research Impact

Marketing and policy researchers aiming to increase the societal impact of their scholarship should engage directly with relevant stakeholders. For maximum societal effect, this engagement needs to occur both within the research process and throughout the complex process of knowledge transfer. The authors propose that a relational engagement approach to research impact complements and builds on traditional approaches. Traditional approaches to impact employ bibliometric measures and focus on the creation and use of journal articles by scholarly audiences, an important but incomplete part of the academic process. The authors recommend expanding the strategies and measures of impact to include process assessments for specific stakeholders across the entire course of impact, from the creation, awareness, and use of knowledge to societal impact. This relational engagement approach involves the cocreation of research with audiences beyond academia. The authors hope to begin a dialogue on the strategies researchers can use to increase the potential societal benefits of their research.

Akon Ekpo is a member of the faculty at Rutgers University.

Paul, D., Barker, T., Watts, A., Messinger, A. & Coustasse, A. (2017). Insurance companies adapting to trends by adopting medical tourism. *The Health Care Manager*, 36(4), 326-333.

Monmouth University
International Business: Medical Tourism

Healthcare costs in the United States (U.S.) are rising every year and patients are seeking new ways to control their expenditures and save money. Going abroad to receive health care is a cheaper alternative than receiving the same or similar care at home. Insurance companies are beginning to realize the benefits of medical tourism for both themselves and their beneficiaries, and have therefore started to introduce medical tourism plans for their as an option for their beneficiaries. This research study explores the benefits and risks of medical tourism, and examines the U.S. insurance market's reaction to the trend of increasing medical tourism. The U.S. medical tourism industry mirrors that of the United Kingdom in recent years, with more patients seeking care abroad than are coming into the U.S. Insurance companies have introduced new plans providing the option of traveling abroad to countries such as India and Costa Rica. Medical tourism is gaining popularity with U.S. residents and insurance companies are recognizing this trend.

David Paul is a professor emeritus at Monmouth University.

Perez-Alvarez, C., Watad, M., Knaus, E. & Matthews, W., (2017). Moderating impact of cultural identity on the performance of virtual teams in Colombia and the United States. *Organizational Cultures: An International Journal*, 17(2), 1-9.

William Paterson University
Management: Cultural Identity

This paper examines the role that cultural identity plays on the performance of virtual teams, that is, teams that meet asynchronously with the support of IT. Group technologies are said to be culture-bound and, consequently, the performance of virtual teams is expected to be moderated by cultural factors. The paper analyzes the moderating effects of cultural identity elements (i.e., uncertainty avoidance, power distance, and individualism/collectivism) on the efficiency and effectiveness of virtual teams in two cultural settings, namely Colombia and the United States (US). Per the findings of the study, the perceived performance of virtual teams in Colombia and the US was statistically different. Virtual teams in Colombia perceived they were more efficient and effective than those in the US. Positive perceptions are associated with better team performance. A direct implication of the findings of the study is that teams in cultural settings with characteristics like those prevailing in Colombia can benefit from completing their tasks in virtual environments.

All authors are members of faculty at William Paterson University.

Phelan, J.J., Arize, A., Malindretos, J., Anastasopoulos, P. & Verzani, L. (2017). Monopoly power of the medical school market and high incomes of U.S. physicians. *International Journal of Economics and Business Administration*, 5(4), 19-24.

***Fairleigh Dickinson University & William Paterson University
Economics: Physician Income***

We expect the incomes of physicians to remain high in the next decades. Using the latest published physician income data (2015) we calculated the weighted median income of U.S. physicians and the net present value (NPV) of an investment in physician education. We estimated the NPV assuming that the physicians training began in 2007 and their practice would commence in 2015. We estimated the NPV of the lifetime earnings of a physician based on the median income of all physicians in the sample to be between \$7.1 and \$7.3 million. This finding of high NPV's is consistent with almost all earlier studies of this kind. Physicians continue to experience relatively high incomes and very slow increases in the number of new graduates. We expect an excess demand for positions in medical colleges to continue. Our findings with respect to the incomes of non-primary physicians (surgeons, radiologist and cardiologists), indicate will continue to be much higher than those of primary physicians. There are strong evidence suggesting this is because of blockages in physician residency openings in these non-primary fields of medicine.

Petros Anastasopoulos is a member of the faculty at Fairleigh Dickinson University. John Malindretos & Lawrence Verzani are members of the faculty at William Paterson University.

Pindek, S., Kessler, S. R., & Spector, P. E. (2017). A quantitative and qualitative review of what meta-analyses have contributed to our understanding of human resource management. *Human Resource Management Review*, 27(1), 26-38.

Montclair State University
Management: Human Resource Management

In this paper we review the contribution that researchers have made to the field of human resource management (HRM) using the method of meta-analysis. First, we summarized results of a content analysis of the most frequently studied HRM topics and topic combinations found in 407 papers published in the major HRM peer-reviewed outlets. Specifically, we found that the most frequently studied topics were performance, attitudes, diversity/demographics, personality, withdrawal, and job characteristics. Second, we used the ISI Thomson Web of Science database to conduct a citation analysis of the 100 most impactful meta-analytic HRM papers. Among the top 10, two focused on justice and two on turnover. Third, we provided a narrative review that noted some important meta-analytic contributions to HRM knowledge. This discussion was organized according to a 2 × 2 framework depicting whether a paper's purpose was to test a theory or was more descriptive/exploratory, and whether a paper's purpose was mainly to cumulate effect sizes or test moderators. This narrative review provided examples that illustrates the breadth of the many contributions made with meta-analysis.

Stacey R. Kessler is a member of the faculty at Montclair State University.

Popli, M., Akbar, M., Kumar, V. & Gaur, A. (2017). Performance impact of temporal strategic fit: entrainment of internationalization with pro-market reforms. *Global Strategy Journal*, 7(4), 354-374.

Rutgers University
International Business: Temporal Fit

Pro-market reforms in emerging markets evolve in a temporal pattern, however extant studies examining the impact of pro-market reforms have eschewed temporality. We propose that the net impact of reforms on firm performance is contingent on the temporal strategic fit of the firm's strategic choice with the external environment. Using internationalization as the strategic choice, we posit that a positive impact of internationalization is contingent on whether or not firms entrain (synchronize) the temporal parameters of their internationalization activities with those of pro-market reforms. Robust empirical support for these arguments comes from longitudinal panel data related to Indian automotive firms from 2001 to 2010, contributing to our understanding of the role of the temporal strategic fit of firms' strategic choices during institutional transitions.

Ajai Gaur is a member of the faculty at Rutgers University.

Popli, M., Ladkani, R. & Gaur, A. (2017). Business group affiliation and post-acquisition performance: An extended resource-base view. *Journal of Business Research*, 81(C), 21-30.

Rutgers University

International Business: Business Group Affiliation

Prior research on post-acquisition performance suggests positive, negative, or no wealth creation for the acquiring firms. Grounding our arguments on the extended resource-based view, the current article proposes that business group-affiliated firms leverage their affiliation advantages to attain superior long-term acquisition performance, relative to standalone firms, especially in emerging economies such as India. Additionally, we hypothesize that both within-group heterogeneity, manifested as prior group experience, group diversification, and intra-group variation in the form of horizontal ties through boards of directors, also affect the long-term post-acquisition performance of affiliated firms. The findings, obtained with a buy-and-hold abnormal returns method applied to a sample of 468 majority stake mergers and acquisitions, both domestic and cross-border, by Indian firms during 2005–2013, provide robust support for the theoretical arguments.

Ajai Gaur is a member of the faculty at Rutgers University.

Rafique, R., Mun, K. & Zhao, Y. (2017). Designing energy supply chains: Dynamic models for energy security and economic prosperity. *Production and Operations Management*, 26(6), 1120-1141.

***Fairleigh Dickinson University and Rutgers University
Decision Sciences: Energy Supply Chain***

Many developing countries suffer severe energy deficiencies despite their ample reserves of energy resources, the so-called dilemma of "resource rich, energy poor." A leading driver of the dilemma is the vicious energy-economy cycle, where the poor economy, inefficient utilization of limited budget, and energy deficiency reinforced each other and have led these countries into a cycle of economic downfall. How to turn this vicious cycle around? It is a classic question but not well answered in the energy policy/economics literature and barely studied in the operations management literature. We extend supply chain management concepts and location models to address the unique features of the energy sector and present a new class of mathematical models for designing coal-fired energy supply chain. The model captures the interaction among different parts of an integrated energy supply chain from coal mining to power consumption. The model incorporates the unique economics of power generation and transmission such as yield losses, and the dynamic nature of an energy supply system such as limited reserves, and the causal relationships between energy consumption and economy. The model attempts to answer the classic question by determining the optimal way to build up an energy supply chain strategically under limited budgets for energy security, economic prosperity and environmental sustainability. Applying the model to Pakistan's recent energy crises, we show that the solutions differ structurally from the government's plan, and can significantly outperform the latter by reducing the energy gaps faster, boosting the economy stronger with much less greenhouse gas emissions.

Kwon Mun is a member of the faculty at Fairleigh Dickinson University & Yao Zhao is a member of the faculty at Rutgers University.

Roberson, Q., Holmes, O. & Perry, J. (2017). Transforming research on diversity and firm performance: A dynamic capabilities perspective. *Academy of Management Annals*, 11(1), 189-216.

Rutgers University
Management: Firm Performance

Despite a growing body of literature on diversity and firm performance, our review of research across fields, theoretical traditions, and levels of analysis suggests that the relationship is not a simple one. Our research integrates theory and research from macro and micro research domains into one perspective on the firm-level performance effects of diversity. Specifically, we introduce a dynamic capabilities framework for understanding the value of diversity in firms and incorporating the creation and capture of value into the study of diversity and firm performance. Our review shows that diversity at the board level, top management team level, manager level, and employee level has positive, negative, and neutral effects on firm performance depending on a variety of strategic factors and conditions. Nonetheless, we suggest that firms can extract more positive effects from diversity if they focus on the capabilities that surface-level and deep-level diversity can foster. These capabilities are: market access, research and development, knowledge management, efficiency, alliancing, and strategic flexibility. If diversity is managed effectively, we posit that these capabilities should have a positive impact on firm performance as operationalized as market, operational, or stakeholder indicators.

Oscar Holmes is a member of the faculty at Rutgers University.

Samuel, J. (2017). Information token driven machine learning for electronic markets: Performance effects in behavioral financial big data analytics. *Journal of Information Systems and Technology Management*, 14(3), Online.

William Paterson University
Information Technology: Big Data

Conjunct with the universal acceleration in information growth, financial services have been immersed in an evolution of information dynamics. It is not just the dramatic increase in volumes of data, but the speed, the complexity and the unpredictability of 'big-data' phenomena that have compounded the challenges faced by researchers and practitioners in financial services. Math, statistics and technology have been leveraged creatively to create analytical solutions. Given the many unique characteristics of financial bid data (FBD) it is necessary to gain insights into strategies and models that can be used to create FBD specific solutions. Behavioral finance data, a subset of FBD, is seeing exponential growth and this presents an unprecedented opportunity to study behavioral finance employing big data analytics methodologies. The present study maps machine learning (ML) techniques and behavioral finance categories to explore the potential for using ML techniques to address behavioral aspects in FBD. The ontological feasibility of such an approach is presented and the primary purpose of this study is propositioned: ML based behavioral models can effectively estimate performance in FBD. A simple machine learning algorithm is successfully employed to study behavioral performance in an artificial stock market to validate the propositions.

James Samuel is a member of the faculty at William Paterson University.

Samuel, J., Holowczak, R., & Pelaez, A., (2017). The effects of technology driven information categories on performance in electronic trading markets. *Journal of Information Technology Management*, 28(1-2), 1-14.

William Paterson University
Information Technology: Electronic Markets

Electronic trading markets have evolved rapidly with continued adoption of new technologies and growing information acquisition and processing capabilities. Traditional perspectives on trading performance adopted a monolithic view of information. Past research and practitioner heuristics posit that adopting new technologies and incorporating more information should increase price efficiency and trading performance uniformity. However, along with technological change, information dynamics have evolved significantly resulting in immense growth in data volumes, and increased complexity of information categories. The present research explores behavioral trading performance under varying information category conditions and argues that unfettered technological developments and information consumption will not necessarily lead to consistent improvement in uniformity of trading performance. In this study, we employ an artificial stock market based economic experiment to examine the role of technology driven information categories in influencing trading decisions in electronic markets. Financial electronic markets are used as an information rich mature markets representation to analyze information category driven trading performance. The results show that a variation of information categories can influence trading performance. The findings provide a basis to better understand behavioral phenomena in electronic markets and can be used to explain anomalies as well as to manage trading performance in electronic markets.

James Samuel is a member of the faculty at William Paterson University.

Sanchez, M. H. & Dunne, K. (2017). An empire built on a lie-the Peregrine fraud: A case study on confirmations as audit evidence. *Review of Business & Finance Studies*, 8(1), 49-55.

Rider University
Pedagogy: Audit Evidence

This study examines the real world case of the Peregrine fraud. In this fraud, the CEO Russell Wasendorf, Sr. duped the auditors and the public for years. Wasendorf was able to carry out a fraud using an unsophisticated scheme involving falsified bank statements and falsified audit evidence. Only when an electronic confirmation service was used by the auditors did the fraud unravel. This case provides interesting discussion points for an auditing, fraud detection and deterrence, forensic accounting or ethics class. Students typically need one to two hours of time outside of class to complete the case and instructors should budget approximately one to one and a half hours of class time to discuss the case after the students have completed it.

Maria H. Sanchez & Kathleen Dunne are members of the faculty at Rider University.

Schachter, H., Daniel, J. & Liu, R. (2017). Win-win agreements and public private infrastructure partnerships: Managerial and governance concerns. *Public Administration Quarterly*, 41(4), 643-669.

***New Jersey Institute of Technology
Management: Public-Private Partnerships***

Using qualitative data from free form interviews this article examines the role of win-win agreements in negotiating state and local public-private infrastructure partnerships. Based on case study evidence the authors argue that the skills required to assemble coalitions for such partnerships may, in some cases, lead administrators to pay insufficient attention to the public values aspects of partnership negotiation. The concluding section offers suggestions to alleviate this problem. One recommendation focuses on giving legislatures a larger role in overseeing the public value aspect of PPPs. Another recommendation proposes that administrators develop and use value checklists.

Hindy Schachter, Janice Daniel & Rachel Liu are members of the faculty at New Jersey Institute of Technology.

Schoen, E. (2017). Walker v. Texas Division, Sons of Confederate Veterans, Inc.: Specialty license plates, confederate flags and government speech. *Southern Law Journal*, 26(1), 35-50.

Rowan University
Legal Studies: Government Speech

In Walker v. Texas Division, Sons of Confederate Veterans, Inc., the U.S. Supreme Court ruled the issuance of specialty license plates by Texas was government speech, and upheld the decision of the Texas Department of Motor Vehicles Board denying the application of Texas Division, Sons of Confederate Veterans, Inc. for a specialty license plate containing the Confederate flag. This paper carefully analyzes Walker, focusing on the factors, previously annunciated in Pleasant Grove City v. Summum, which were employed to determine specialty license plates constitute government speech. The immediate impact of Walker is to avoid legal skirmishes over whether to permit a confederate flag or Nazi swastika, right-to-life or pro-choice sentiments, gun rights or gun control advocacy on specialty license plates. The longer term significance of Walker is more difficult to gauge. The paper attempts to do so by examining the assessments of legal scholars and six subsequent court decisions which substantively discussed Walker. In short, Walker makes an intriguing addition to the government speech terrain, and it will be very interesting to learn where the Summum/Walker factors will coalesce in the future to expand the reach of government speech.

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

Schoen, E., Hughes, D. & Kowalski, M. (2017). SEC v. Baker: Securities law primer – A case study. *Journal of Legal Studies Education*, 34(2), 273-315.

Rowan University
Accounting: Antifraud

This case study is designed: (1) to acquaint students in introductory accounting and legal environment of business courses with some of the major enforcement provisions of the Sarbanes-Oxley Act; (2) to examine the legal implications of intentional misstatements of earnings in quarterly (Form 10-Q) and annual (Form 10-K) financial statements; and (3) to introduce students to the major antifraud provisions of the 1934 Securities and Exchange Act. The factual scenario of the case is derived from SEC v. Baker, a federal district court decision upholding the recapture of compensation earned by the CEO and CFO of ArthroCare Corporation in 2006-2008, during which the misstated financial statements were filed. Thereafter discussion questions are posed and suggested responses are provided which explore the application of the clawback provisions to the CEO and CFO, who claimed they were unaware of the intentional misstatements of earnings, the civil implications of intentional misstatement of earnings in financial statements filed with the SEC, and the liability of the accounting firm which audited the financial statements but failed to detect the financial misrepresentations.

Edward Schoen & Diane Hughes are members of the faculty at Rowan University. Michele Kowalski is a business librarian at Rowan University.

Schotter, A., Mudambi, R., Doz, Y. & Gaur, A. (2017). Boundary spanning in global organizations. *Journal of Management Studies*, 54(4), 403-421.

Rutgers University

International Business: Boundary Spanners

Global organizations are inherently complex. The spatial dispersion of activities results in organizational subunits becoming embedded in local host-country contexts that differ from their parents' home country contexts. These subunits are also embedded in their parents' corporate networks, causing them to differ from their locally embedded peers. The dual embeddedness and associated complexities create complex and often implicit boundaries. In addition, the contextual and operational diversity that affects the boundaries in global organizations are continually changing. Hence managing and coordinating across different inter- and intra-organizational boundaries has emerged as an important capability for the success of global organizations. So far, we have a limited understanding of the factors that affect the complexity and effectiveness of the boundary spanning function. In this article, we focus on clarifying these key issues and propose a model for effective boundary spanning in global organizations.

Ajai Gaur is a member of the faculty at Rutgers University.

Shi, W., Sunny, L.S., Yan, D. & Zhu, Z. (2017). Institutional fragility and outward foreign direct investment from China. *Journal of International Business Studies*, 48(4), 452-476.

Montclair State University
International Business: Foreign Direct Investment

Dr. Zhu Zhu and her author team developed the concept of institutional fragility to investigate the outward foreign direct investment (OFDI) behavior of firms from emerging economies. When different dimensions of institutions are not progressing at the same pace, internal friction and conflict arise during institutional development. Such fragility could push a firm to escape its home country as a strategic response. Using a sample of 578,360 Chinese firm-year observations over a 10-year period, they found that institutional fragility at the provincial level is associated with increased OFDI decision. This relationship is weaker when firms have high productivity or have been controlled by state with high ownership, stronger when firms have a high level of export network. Overall, their institutional fragility perspective offers new insights into OFDI behavior and can help business owners make decisions when working with Chinese firms, as well as predict capital flight behaviors from Chinese firms. Companies seeking to move into the Chinese market and collaborate with Chinese firms can benefit greatly from the findings of this research.

Zhu Zhu is a member of the faculty at Montclair State University.

Shim, S. (2017). Using computer simulation for optimal staffing: A case for the patient registration process of a hospital. *Technology and Healthcare*, 25(3), 385-390.

Seton Hall University

Information Technology: Patient Registration Software

Some healthcare managers use computer simulation to assist with staffing. As staffing actions are usually slow to evolve and long term in nature, computer simulation can provide the opportunity to evaluate different alternatives at substantially lower costs with fewer risks. **OBJECTIVE:** Using computer simulation, this paper seeks to determine the optimal number and allocation of clerks involved in the patient registration process of a hospital. **METHODS:** This paper is based on a case study conducted in a hospital and uses historical data provided by the hospital in simulating the patient registration process. **RESULTS:** The simulation results indicate that computer simulation can be an effective decision supporting tool in modeling the patient registration process and evaluating the effects of changes in the number and allocation of clerks in the process. **CONCLUSIONS:** Based upon a case study applying real-world data, the results of this paper would be beneficial to those who consider utilizing computer simulation for staffing decisions.

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

Skiba, M. (2017). Why illegal and questionable pharmaceutical marketing practices hurt stakeholders. *Organizational Social Irresponsibility*, 2, 11-35.

Monmouth University
Management: Pharmaceuticals

Utilizing part of the framework of the traditional four "Ps" of the marketing mix—namely, product, placement, promotion, and price—the purpose of this chapter is to examine how a select portion of contemporary pharmaceutical marketing practices affect the industry's stakeholders, and how some of these practices have had a disproportionately adverse impact on them. U.S. health care leaders actively must work to ensure more affordable and effective health care for citizens and one method for doing so is the elimination of wasteful spending. Thus, this review examines the utility and cost effectiveness of a select portion of marketing tactics practiced with the U.S. pharmaceuticals industry, and determines whether the continued use of these tactics are helpful or harmful to the improvement of health care financing and delivery outcomes. This work was developed from an examination of secondary data and a select review of scholarly and trade press literature. While it is acknowledged that secondary data has limitations, it serves as the basis from which future exploratory studies can be designed and conducted.

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

Somers, M. & Casal, J. (2017). Introducing neural computing in governance Research: Apply self-organizing maps to configurational studies. *Corporate Governance: An International Review*, 25(6), 440-453.

***New Jersey Institute of Technology
Management: Corporate Governance***

Configurational studies have made an impact in management research by shifting the focus from estimating relationships among predictors and criteria to studying groupings of similar individuals or firms. One reason for the increased interest in configurational studies is advances in the clustering methods used to identify similar groupings. In this study, self-organizing maps, were used to visualize patterns of institutional immunity to governance logics in the financial services industry in response to changes in the regulatory environment following the financial crisis of 2008. Governance logics were assessed by analyzing the corpora of corporate codes of conduct. Self-organizing maps were used to project firms in two dimensional space based on their degree of acceptance of prevailing institutional governance logics. These maps provided a visual representation of the degree to which the world's leading financial institutions were receptive to increased regulatory pressures following the financial crisis of 2008

Mark Somers & Jose Casal are members of the faculty at New Jersey Institute of Technology.

Tang, L. (2017). Mine your customers or mine your business: The moderating role of culture in online word-of-mouth reviews. *Journal of International Marketing*, 25(2), 88-110.

***The College of New Jersey
Economics: Cross-Culture***

Consumer- and producer-generated content on the internet has become an important source of electronic word-of-mouth (eWOM) for buyers making purchasing decisions. This paper contributes to the extant research by examining the moderating role of culture in the relationship between eWOM and product-market performance. There are several important managerial implications from the findings of this paper. First, online customer reviews are overwhelmingly more effective than corporate press releases (except for new product press releases) in influencing shopper decisions. Therefore, companies should gradually change their role from product information provider to facilitator of consumer-generated content on the internet. Second, the success of online eWOM is subject to quantitative versus qualitative reviews, positive versus negative reviews, developed versus less developed country of origin, and popular versus less popular product in a market. Therefore, successful online marketing strategies must align these factors with the cultural preferences of potential buyers. Third, negative reviews are not as detrimental as many sellers thought and should not be removed from online review systems. Some negative reviews, especially those on the price of a product, can enhance the luxury branding strategy of a company in high power distance culture.

Linghui Tang is a member of the faculty at The College of New Jersey.

Topaloglu, O., Dass, M. & Kumar, P. (2017). Under-promising and over-delivering: pleasing the customer or strategic blunder. *Journal of Services Marketing*, 33(7).

Fairleigh Dickinson University
Marketing: Customer Expectation

The paper aims to provide a theoretical and empirical examination of the relationship between service expectation management, expectation inducing agent and customer satisfaction. The findings show that effectiveness of expectation management strategy depends on the individual expectation thresholds and the expectation inducing agent. If customers patronize a firm expecting more, then overdelivering on the service promise results in a significant benefit. However, for those customers whose mental expectation threshold is already exceeded, keeping promises is as effective as exceeding promises. Services managers should be cognizant of the mental expectation threshold of customers and be wise in utilizing “the under-promise, over-deliver” strategy.

Omer Topaloglu is a member of the faculty at Fairleigh Dickinson University.

Topaloglu, O., Dass, M. & Kumar, P. (2017). Does who we are affect what we say and when? Investigating the impact of activity and connectivity on microbloggers' responses to new products. *Journal of Business Research*, 77, 23-29.

Fairleigh Dickinson University
Marketing: Micro-Blogging

This paper examines whether microbloggers' past activity and connectivity influences the timing and valence of posted responses to new products. It shows that the timing of a post depends on the past microblogging activity of the poster and the number of posters he or she follows. Textual analysis also shows that the valence of a post is sensitive to the activity of posters, the number of posters followed, the timing of the posts, and the nature of the evaluations of the new product (cognitive vs. affective). These findings provide insights into the relationships among the nature of microbloggers' responses to new products, their previous posting activity, and their online network characteristics. Collectively, the findings of this research suggest that microbloggers' responses to new products should be interpreted after adjusting for posters' non-product-related characteristics.

Omer Topaloglu is a member of the faculty at Fairleigh Dickinson University.

Uslay, C. (2017). The good, bad, and ugly side of entrepreneurial marketing: Is your social media campaign unveiled, incognito, or exposed? *Rutgers Business Review*, 2(3), 338-349.

Rutgers University
Marketing: Digital Marketing

Traditional marketing media have been losing their effectiveness and digital marketing spend is on the rise. The author discusses and demarcates incognito, exposed, and unveiled social media campaigns that marketers have been utilizing in order to improve ROI, and illustrates the increasing prevalence of these unconventional approaches. A typology is presented and the managerial implications of entrepreneurial social media marketing campaigns are explored.

Can Uslay is a member of the faculty at Rutgers University.

Valle, J., Godby, T., Paul, D., Smith, H. & Coustasse, A. (2017). Use of smartphones for clinical and medical education. *The Health Care Manager*, 36(3), 293-300.

Monmouth University
Marketing: Smartphones

Smartphone use in clinical settings and in medical education has been on the rise, benefiting both health care and health care providers. Studies have shown, however, that some health care facilities and providers are reluctant to switch to smartphones due to the threat of mixing personal apps with clinical care applications and the possibility that distraction created by smartphone use could lead to medication errors and errors linked to procedures, treatments, or tests. The purpose of this research was to examine the effects of smartphones in a clinical setting and for medical education, to determine their overall impact. The methodology for this qualitative study was a literature review, conducted over five electronic databases. The search was limited to articles published in English, between 2010 and 2016. Forty-one sources that focused on the implementation of and the barriers to use of smartphones in clinical and medical education environments were referenced. These studies revealed that smartphones have more positive than negative effects on the ability to enhance patient care and medical education. Smartphone use is clearly an effective and efficient method of enhancing patient care and medical education in the health care industry. Access to healthcare as well is enhanced by the use of this tool

David Paul is a professor emeritus at Monmouth University.

Wagner-Ricci, C. & O'Sullivan-Gavin, S. (2017). Identifying earnings management: The case of small-cap corporations in the United States. *International Research Journal of Applied Finance*, 8(4), 214-229.

***Montclair State University & Rider University
Finance: Large Cap Companies***

The purpose of this study is to identify the characteristics of large cap companies that have been sanctioned by the United States Securities and Exchange Commission (SEC) for earnings management, and to test those characteristics on small cap companies to determine whether they can be used to detect earnings management in the small cap space. Thirteen non-accrual financial characteristics identified by previous researchers are tested, including both financial ratios and account levels. Univariate and multivariate analysis are used in the determination of the applicability of large company indicators of earnings management to small cap companies.

Cecelia Wagner-Ricci is a member of the faculty at Montclair State University & Susan O'Sullivan-Gavin is a member of the faculty at Rider University.

Waldman, D., Wang, D., Hannah, S. & Balthazard, P. (2017). A neurological and ideological perspective of ethical leadership. *Academy of Management Journal*, 60(4), 1285-1306.

Rutgers University
Management: Ethical Leadership

A growing body of literature has considered the outcomes of ethical leadership in terms of positive effects on followers. However, little research has addressed its antecedents. We thus have insufficient knowledge of the personal characteristics or qualities of ethical leaders. Accordingly, the current research draws on conceptualizations of what constitutes the moral self through conceiving such characteristics largely in terms of a neurological index derived through quantitative electroencephalogram, in combination with ethical ideology. Integrating neuroscience and moral psychology, our findings suggest that the interaction of leader relativism and idealism partially mediates the effects of the brain's default mode network in the prediction of ethical leadership.

Danni Wang is a member of the faculty at Rutgers University.

Weisstein, F., Song, L., Andersen, P. & Zhu, Y. (2017). Examining impacts of negative reviews and purchase goals on consumer purchase decision. *Journal of Retailing and Consumer Services*, 39(C), 201-207.

Stockton University
Marketing: Purchase Intention

This study examines effects of negative reviews on consumer price perception and subsequent purchase behavior while considering the role of purchase goals (i.e., purchase with or without a plan). Results from two experiments show that the proportion of negative reviews has stronger negative impacts on purchase decision for consumers with a purchase goal than those without. Practically, we suggest that to minimize the detrimental effect of a high proportion of negative reviews on consumers with purchase goals (i.e., with a purchase plan), sellers should provide an immediate response to consumers' feedbacks and complaints. A strategic solution is to offer effective after-sales services to increase customer satisfaction. In addition, marketers can encourage consumers to create buzz on the Internet to spread positive information about their products so as to offset the impact of negative reviews. We also suggest that since consumers without a purchase goal (i.e., without a purchase plan) are more attracted to shopping environments such as website design, color, and font of the content when exploring online, e-marketers can enrich the shopping experience and subsequently increase purchase intention through advanced website aesthetic features.

Lei Song is a member of the faculty at Stockton University.

Wolfson Latourette, A. (2017). Title IX OCR Directives: An assault against due process and first amendment rights. *Journal of Law, Business & Ethics*, 23, 1-19.

Stockton University
Legal Studies: Title IX

This article seeks to address the serious threat to both due process and First Amendment rights posed by the standards of compliance issued by the U.S. Department of Education, Office of Civil Rights (“OCR”) in both its purported “guidance documents,” the “Dear Colleague” letter of 2011, and in its “Questions and Answers on Title IX and Sexual Violence” regarding university implementation of Title IX of the Education Amendments of 1972 in the context of sexual harassment, sexual violence. It is asserted that the “guidance” proffered in the OCR’s “Dear Colleague” letter and its subsequent “Questions and Answers on Title IX and Sexual Violence” raise the following grave concerns with regard to: (a) whether, in fact, institutions of higher education serve as the appropriate forum to hear sexual assault and rape cases; (b) whether the mandated alteration of the standard of evidence to be employed in a school’s grievance procedure for sexual harassment or sexual violence from the stricter “clear and convincing” standard formerly utilized by many institutions to the now required “preponderance of the evidence;” can deprive the accused of a fair hearing; (c) whether a mandated procedure which negates the right to cross examine one’s accuser, violates basic tenets of fundamental fairness or due process; (d) whether the rights against double jeopardy, self-incrimination and due process are threatened by mandated OCR procedures; (e) whether the procedures required by the OCR pose threats to academic freedom and First Amendment rights; and (f) whether, in a desire to comport with the OCR suggestions and avoid threatened “listing” censure and withdrawal of federal funding, institutions of higher education may exhibit a “rush to judgment”. It is argued that the sexual harassment and sexual assault policies as issued by the OCR, fail to afford the accused basic elements of due process and fundamental fairness, and substantially infringe the First Amendment rights of both students and faculty.

Audrey Latourette is a member of the faculty at Stockton University.

Wu, J., Chang, C.T., Teng, J.T. & Lai, K.K. (2017). Optimal order quantity and selling price over a product life cycle with deterioration rate linked to expiration date. *International Journal of Production Economics*, 193, 343-351.

William Paterson University
Information Technology: Inventory Control

It is evident that the lower the price, the higher the demand. Therefore, price is an important factor in a consumer's purchasing decision. Additionally, for today's health-conscious consumers, product freshness is another important factor in purchasing decisions. Since product freshness declines over time, today's health-conscious consumers prefer a perishable product with a longer "sell-by" date to a shorter one. Moreover, a product's demand rate moving through its life cycle can be approximately represented by a trapezoid-type pattern which includes constant demand, increasing demand, and decreasing demand as special cases. In existing literature, several researchers have developed inventory models for trapezoidal demand. However, they failed to consider pricing strategy, product freshness linked to expiration date, and purchasing cost. In this study, we enhance previous models by (1) taking pricing into consideration, (2) exploring deterioration rate linked to expiration date, and (3) adding an appropriate non-constant purchasing cost. We then derive theoretical results, and run numerical examples to obtain managerial insights. For instance, the total profit without purchasing cost is significantly lower than that with purchasing cost included. Also, if the cost of lost sales is improperly low, then the total profit may become negative due to a large amount of lost sales.

Jinn-Tsair Teng is a member of the faculty at William Paterson University.

Yang, J. & Aquilino, F. (2017). Update on e-business tax. *TAX – The Tax Magazine*, 95(2), 21-26.

Montclair State University
Accounting: Internet Commerce

This article updates the current status of Internet commerce taxation. It points out where the tax problem is – the sales tax-collecting duties. This article reveals the evolution of the concept from “physical presence” to “economic nexus”. This article cites six cases to explain these concepts. It identifies three major tax laws involving Internet commerce taxation: the “Internet Tax Freedom Act of 1998”, the “Streamlined Sales and Use Tax Agreement,” and the “Marketplace Fairness Act of 2013”. This article investigates some details. This article further points out that the concept of “economic nexus” has become the emerging trend of development in the future. It cites New York’s “Amazon Tax” as an evidence. This article provides many examples for illustrative purposes

James Yang & Frank Aquilino are both members of the faculty at Montclair State University.

Yang, J. & Aquilino, F. (2017). Worldwide vs. territorial tax systems – Examining the loopholes. *NATP TAXPRO Quarterly Journal*, 24(3), 31-38.

Montclair State University
Accounting: Tax Loophole

This paper discusses the tax loophole in the arena of international taxation. It points out that a tax loophole was created when two countries adopt two different tax systems. This paper investigates the details of the “worldwide tax system” versus the “territorial tax system.” It further describes what tax system the U.S. adopts and that of other countries. This paper demonstrates the tax loophole on difference in tax rates. It provides an example to show the ill effect of a tax inversion. In addition, this paper further identifies the components that creates a tax loophole. It depends on whether the taxpayer is a domestic corporation or a foreign corporation, and also on whether the transaction is a domestic source income or a foreign source income. This paper cites four actual cases of tax loopholes that these four corporations have employed. This paper further offers tax planning strategies for the U.S. multinational corporations operating abroad.

James Yang & Frank Aquilino are both members of the faculty at Montclair State University.

Yang, J. & Lauricella, L. (2017). Apple's tax debacle in Ireland. *Journal of Taxation of Investment*, 34(3), 15-28.

Montclair State University
Accounting: Controlled Foreign Corporation

On August 30, 2016, the European Commission (the Commission) concluded that Apple, Inc. had been granted tax benefits by Ireland that gave it a competitive advantage over other businesses. The Commission claimed that this was a violation of the EU state aid rules. The government of Ireland was ordered to collect from Apple up to 13 billion Euros plus interest (approximately \$14.3 billion) representing an underpayment of tax for the period from 2003-2014. The crux of the Commission's argument centered on the impact of two rulings given by Ireland to Apple that had the effect of allowing Apple to earn large amounts of income in Europe that was subject to no tax in any jurisdiction. This was deemed to be a violation of the principle that a state has the right to tax income earned within its jurisdiction measured under an arm's-length principle. This article describes Apple's operations in Europe and how it was able to achieve these results. It discusses the Commission's attack on Apple's structure and Apple's potential defense to this attack.

James Yang & Leonard Lauricella are members of the faculty at Montclair State University.

Yang, J. & Warren, J. (2017). The effect of the net investment income tax on non-American investors. *Bulletin for International Taxation*, 71(6a), 106-111.

Montclair State University
Accounting: Net Investment Income Tax

In 2010, a new separate tax regime was created. One of the components of this act was the Net Investment Income Tax (NIIT) which has its own taxpayers, tax base and tax rate. The NIIT is imposed on those investors whose adjusted gross income exceeds a statutory threshold amount at a flat rate of 3.8%. It is a surtax on high-income investors beyond the regular income tax. This article investigates its detail and the tax impact on the nonresident alien investors. This paper also points out the importance as to whether or not the income is connected with a U.S. trade or business. This article also scrutinizes what is taxable and what is deductible. Further, if the investment income is foreign sourced, it inevitably involves the aspect of foreign tax credits. This paper demonstrates how it should be determined with emphasis on the impact of this new tax on “non-American investors.” President Donald Trump proposes to repeal it. This article demonstrates how it affects the investment opportunity for foreigners. In addition, this paper offers some tax planning strategies along with examples.

James Yang & Jeffrey Warren are members of the faculty at Montclair State University.

Yang, J. & Aquilino, F. (2017). The problems of stage acquisition under the new consolidation accounting standards. *International Journal of Corporate Finance and Accounting*, 4(1), 57-71.

Montclair State University
Accounting: Equity Theory

The accounting standards of consolidated financial statements have changed under FASB Nos. 141R and 160. This article discusses some important components. Goodwill consists of both the parent and the noncontrolling interest. Noncontrolling interest includes goodwill and is treated as equity, rather than a liability. Consolidation is based on the fair value of the subsidiary's net assets. If the parent acquired the subsidiary in multiple stages, the accounting method may have to change from the cost method to the equity method. And, any gains or losses from the previous investment must be recognized. After the controlling interest is reached, consolidation is required and goodwill is established. Any disposition of an investment in a subsidiary is treated as an equity transaction. This article emphasizes the complexity of stage acquisition.

James Yang & Frank Aquilino are both members of the faculty at Montclair State University.

Yang, J. & Aquilino, F. (2017). Taking advantage of a tax loophole in the high-tech Industry. *Practical Tax Strategies*, 99(6), 22-30.

Montclair State University
Accounting: Worldwide Tax System

This paper discusses the tax loophole employed by high-tech industry. It points out that a tax loophole exists which consists of three elements. They are worldwide tax system versus territorial tax system, domestic corporation versus foreign corporation, and domestic source income versus foreign source income. Given the U.S. is based on the worldwide tax system the best tax strategy is the foreign corporation earning foreign source income. This paper investigates the tax loopholes used by two high-tech companies, i.e., Apple and Google. This paper reveals a new taxation principle that they claim. The source of income is the country where the high-tech product is invented, not the country where the product is sold. This paper also explores the tax loophole used by Amazon and McDonalds

James Yang & Frank Aquilino are both members of the faculty at Montclair State University.

Yang, J. & Aquilino, F., (2017). Measuring goodwill and noncontrolling interest under the new consolidation accounting standards. *Journal of Financial Reporting & Accounting*, 15(2), 198-207.

Montclair State University
Accounting: Forensic Accounting

The accounting standards for consolidated financial statements have been updated recently. The change involves the measurement of goodwill and noncontrolling interest. Under the new accounting standards, goodwill consists of not only the parent company's portion but also the noncontrolling interest's share. The noncontrolling interest comprises both the subsidiary's identifiable net assets and goodwill. In addition, it further changes the treatment of noncontrolling interest from liability to equity. The change indeed has far-reaching consequences on financial statements. This paper formulates an equation to measure goodwill and noncontrolling interest. It also provides some examples for illustrative purposes. The purpose of this paper is to update the financial reporting to the current standards.

James Yang & Frank Aquilino are both members of the faculty at Montclair State University.

Yang, J. & Ouyang, H. (2017). The U.S. multinational corporations' tax problems in Europe. *Practical Tax Strategies*, 98(4), 144-152.

Montclair State University
Accounting: The European Commission

In recent years, the European Commission has ordered nine U.S. multinational corporations to repay a heavy amount of back taxes to various European governments. The biggest case is Apple, Inc. in the amount of €13 billion. This article points out what went wrong with these companies' tax strategies. It concerns the differences in tax rate and tax policy between the U.S. and Europe. This article explains what those differences are, and further investigates the tax strategies employed by these nine companies. They are Apple, McDonald's, Starbucks, Amazon, Google, Gap, Microsoft, Fiat and Ikea. This article goes on in great length to scrutinize what these strategies are. They involve intra-group transfer pricing, royalty fees and loans, as well as manipulation of sources of income and tax-free entities. This article elaborates how these strategies work in different European countries. Finally, this article serves as a warning that a tax-saving scheme cannot be too abusive; otherwise, it will result in hefty tax penalties

James Yang is a member of the faculty at Montclair State University.

Yang, J. & Ouyang, H. (2017). Why no corporate tax inversion to China. *Bulletin for International Taxation*, 71(7), 396-404.

Montclair State University
Accounting: Territorial Income Tax

This article discusses the problem of a corporate inversion. In recent years, many U.S. corporations have moved their businesses abroad. The U.S. tax base has been seriously eroded. This article identifies the reasons: high tax rate and worldwide income tax policy. It further elaborates upon the motivations for an inversion strategy. In addition to reducing the U.S. high tax rate, corporations may desire to avoid the U.S. tax on foreign-sourced income. This article investigates eight actual cases and presents an example to determine the tax benefits. In addition, it is highly surprising to observe that many U.S. corporations moved abroad, but none of them ever moved to China. This article discovers that both the U.S. and China share the same high tax rate. However, the U.S. offers a tax deferral policy on undistributed foreign earnings, but not China. Therefore, China has the worst tax policy in the world. This article presents an example to figure out the tax disadvantage of moving to China. This article further scrutinizes the current anti-inversion regulations: IRC §7874, IRS Notices 2014-52 and 2015-79, and TD 9761.

James Yang is a member of the faculty at Montclair State University.

Yang, J. (2017). The tax disputes between Apple and the European Commission. *Journal of Taxation*, 126(1), 29-37.

Montclair State University
Accounting: Foreign Subsidiary Corporation

The European Commission ordered Apple Inc., an American multinational technology company, to repay \$14.5 billion to the Irish government for receiving illegal tax subsidies from Ireland. This article investigates the reason. It points out that there are many differences in tax policies between the U.S. and Ireland, such as tax rates, tax deferral, and worldwide income tax versus territorial income tax. Apple takes advantage of these differences by establishing many subsidiary corporations in Ireland and Europe. This article scrutinizes its sales network and tax strategy so as to maximize the corporation's tax benefits. It also elaborates upon the Irish government's tax incentives to attract Apple's investment to Ireland. This article further describes the Commission's charges against Apple Inc. and Apple's defense. In addition, this article attempts to render a fair judgment on the tax dispute between these two sides. It is concluded that Apple did nothing illegal. It is the Irish government's misguided tax policy that has led to this episode. Therefore, it is unfair for the Commission to impose such a heavy tax penalty on Apple

James Yang is a member of the faculty at Montclair State University.

Yang, J., Lee, J. & Lin, L.C. (2017). The tidal wave of corporate inversion. *Today's CPA*, 44(5), 24-27.

Montclair State University
Accounting: Corporate Inversion

This paper discusses the problem of a corporate inversion. It points out that it is a strategy to escape the United States taxation on foreign-sourced income. It discovers three deficiencies in the United States tax law - a high tax rate, the use of worldwide income tax system and deferred tax liability. This paper also analyzes seven actual cases of corporate inversion and points out their purpose. It provides an example to demonstrate the effects of corporate inversion on a company's tax liability. This paper further investigates the Internal Revenue Service rules meant to curtail the abuses of a corporate inversion. They are IRC §7874, IRS Notice Nos. 2014-52, 2015-79 and the latest new regulations from the Treasury Department. Lastly, this paper explains some details of these rules

James Yang & Li-Chun Lin are members of the faculty at Montclair State University.

Yang, J., Lord, R. & Yoshie Saito, Y. (2017). The evolution of economic nexus in internet commerce, state income and international taxation. *Journal of Internet Law*, 21(7), 21-31.

Montclair State University
Accounting: Internet Commerce

This paper investigates issues in three areas – Internet commerce taxation, state income tax and international taxation. While the problems may appear different, the evolving solutions are similar. The vexing issue in Internet commerce is whether the seller has the responsibility to collect the sales tax. This paper discusses the principles of “physical presence” and of “economic nexus.” In state government’s income tax, the focus is on who has the taxation authority. In the international arena, there are serious issues with the taxation of high-tech products that are invented in one country, produced in another, and sold in a third. This raises thought-provoking questions about the source of the income and thus the proper tax jurisdiction. It leads to a new argument that income originates in the country where a product is invented, not where it is manufactured or sold. While these problems are all different, the solutions converge into the concept of “economics nexus,” which can serve as a unifying principle for all taxation problems across political boundaries.

James Yang & Richard Lord are members of the faculty at Montclair State University.

Yang, J., Lord, R., & Saito, Y. (2017). Income shifting: Can the OECD MLI succeed? *Journal of International Taxation*, 28(12), 35-61.

Montclair State University
Accounting: Worldwide Tax System

This paper examines recent efforts to prevent income shifting. The OECD recently unveiled its multilateral instrument, with fifteen Action Plans, that all countries are encouraged to endorse. This paper examines why and how multinational corporations engage in income shifting. So long as there are differences in tax rates and policies, there will always be loopholes that taxpayers can exploit. One of the most important tax policy differences is a worldwide tax system compared to a territorial tax policy. Another is the uneven tax treatment of income from domestic and foreign corporations. This paper also scrutinizes the tax strategies employed by four corporations: Apple, Starbucks, McDonald's and Fiat. Finally, the paper offers some judgments on which of the OECD's efforts are most likely to succeed. To be completely successful all countries must reach a unanimous agreement on all aspects of taxation, which is almost impossible. It is more realistic to reach partial agreement in some areas.

James Yang & Richard Lord are members of the faculty at Montclair State University.

Yang, J., Meziani, A. & Shen, Y. (2016) reprinted (2017). Understanding Apple's global tax strategy in Ireland. *Global Tax Weekly*, 42(6), 30-45.

Montclair State University
International Business: Global Tax

On August 30, 2016, the European Commission ordered Apple to repay \$14.5 billion to the Irish government for receiving illegal tax subsidies. This article explains some details of the charges and Apple's defense. It points out three tax loopholes in U.S. international tax law that caused Apple to move to Ireland: high U.S. tax rate, worldwide income tax policy, and the deferral tax option. The article investigates how Apple took advantage of these tax loopholes in formulating its tax strategies. It further examines the Commission's three accusations: special tax status, reduced tax, and misrepresentation of business performance. Apple counter-argued that it simply followed its agreement with the Irish government, that it paid all taxes, and that it did nothing illegal. Apples denies all charges. This article elaborates on these points.

James Yang & A. Seddik Meziani are members of the faculty at Montclair State University.

Yoo, D. & Roh, J. (2017). Adoption of e-books: a digital textbook perspective. *Journal of Computer Information Systems*, 1-10.

Rowan University

Information Technology: Digital Textbooks

Whereas the rise of e-book use has undermined printed books, it is somewhat surprising that students still prefer printed books for intensive reading and would rather use e-contents just for fun. This calls for a holistic study that investigates what facilitates or hinders e-book use in the digital era. Drawing upon UTAUT and cognitive judgmental processes, a research framework was tested with 1,419 university students. Further, the responses were split into those students with digital textbook exposure and those without it to examine their differing mental schemas. Results confirm that performance expectancy is the primary factor in the digital textbook adoption. Effort expectancy and facilitating conditions are significant to the experienced, but not to the non-experienced. The experienced do not see result demonstrability and output quality as variables that influence usefulness, while the other group perceives them to be critical. Theoretical and practical implications of this research are also discussed.

James Roh is a member of the faculty at Rowan University.

Yu, J., Malerba, F., Adams, P. & Zhang, Y. (2017). Related yet diverging sectoral systems: telecommunications equipment and semiconductors in China. *Industry and Innovation*, 24(2), 190-212.

Seton Hall University
International Business: Telecommunications

This study examines the evolution of the telecommunications equipment and semiconductor industries in China from 1978- to 2012 using the sectoral systems framework. The article advances research on sectoral systems by examining the diverging evolution of two vertically related industries from a common starting point. In one case, system factors worked to foster global competitiveness, while in the other case, system factors slowed the formation of a competitive industry. The findings contribute to research on industrial dynamics and catching up by suggesting that the characteristics of vertically integrated industries may be seen as two sectoral systems that interact and influence the speed and direction of innovation and industrial development of the each other's industries.

Pamela Adams is a member of the faculty at Seton Hall University.

Yuanmei Elly Qu, YE., Dasborough, M., Zhou, M. & Todorova, G. (2017). Should authentic leaders value power? A study of leaders' values and perceived value congruence. *Journal of Business Ethics, Online*, 1-18.

Rowan University

Management: Authentic Leadership

Although there is consensus that authentic leaders act according to their true values, we have no empirical evidence of what specific values authentic leaders have. While traditional leadership approaches place power at the core of leadership, authentic leadership scholars would argue that benevolence is the value that is central to effective authentic leadership. To date, the questions about whether and when authentic leaders with high power values promote or hurt followers' performance have not been investigated. Ostensibly, authentic leaders with high power values seem to represent the dark side of authentic leadership. In this paper, we develop a theoretical model and empirically investigate the role that leaders' power values play in the functioning of authentic leadership. We also test the assumption that authentic leaders with high benevolence values promote followers' performance. Based on our multilevel analyses of 477 employees in 72 teams, we found that authentic leaders with prominent power values could foster followers' performance, only when followers' perceived value congruence was low. Authentic leaders with high benevolence values, however, cultivated followers' performance unconditionally, regardless of perceived value congruence levels.

Yuanmei Elly Qu is a member of the faculty at Rowan University.

Zhang, Y., Malaga, R., & Nuñez, E. (2017). StartUpValley: Platform Strategy in Equity Crowdfunding. London, Canada: Ivey Publishing.

***Montclair State University & Ramapo College of New Jersey
Pedagogy: Crowdfunding***

This teaching case focuses on the competition and strategy in the nascent equity crowdfunding industry, through the personal journey of serial entrepreneur Daryl Bryant and his most recent crowd equity venture StartupValley. Bryant had to think about what strategies he could deploy to make his equity crowdfunding platform stand out among the many competitors emerging in this industry. This case offers three lessons. First, Bryant's entrepreneurial journey illustrates the effectual reasoning in entrepreneurial process, that often entrepreneurs decide whether and how to start a business based on their means – who they are, what they know, and who they know. As their businesses grow, they create new means that generates more business ideas and initiatives. Second, students can learn the key issues in platform strategy involving Internet platforms, in the context of an industry with huge potential yet fierce competitive as the equity crowdfunding platform industry. Thirdly, watching Bryant grapple with the tension of resource allocation between his existing web agency business and new equity crowdfunding idea, students can learn to appreciate the need of entrepreneurs to find new ways to grow their businesses; and yet the challenge of balancing resources to new ideas and existing businesses and dealing with a fast changing and uncertain future.

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Enrique Nunez is a member of the faculty at Ramapo College of New Jersey.*

SECTION 3: TEACHING NOTES

This section contains an example of excellence in the classroom.

Dubuque IA & Hackettstown NJ + 2 Schools + 1 Project = Experiential Learning

Matthew Garrett, Ph. D.,
Loras College

**David Perricone,
Centenary University**

Experiential learning “provides students with opportunities to explore issues and requires them to take responsibility for their decisions and commensurate actions” (McDonald & Spence, 2016, p.141). It allows students to link new experiences to previous learning, and allows new knowledge to be developed and understood in a particular context or setting that can translate into the workplace (Williams and Parker, 2016).

Such learning is a critical element in preparing students for careers in the sport business industry and represents a broad spectrum of informal and formal educational experiences initiated by students and professors that encourage students to learn by doing.

The rise of social media offers unique opportunities to engage students in experiential marketing research (Harrolle and Wells, 2016). Social media “are platforms that enable users to interact digitally with fans, athletes, and brands in real time” (Corio, 2014, p. 348) and provides a low-cost, nearly instantaneous way to communicate with fans and consumers (Anderson, D. and Brison, 2013). Social media allows teams to give their fans an inside look at their favorite programs that would not otherwise be available and draw a personal connection that traditional media often lack (Bradley, 2015).

The purpose of this proposal is to provide examples to implement an experiential learning approach to social media marketing research on an undergraduate level. (Show a project where students can work with a real-world partner to learn and implement current social media strategies and get introductory work using analytics) Twelve students enrolled in a fall semester, undergraduate sport marketing class at one institution partnered with four separate minor league hockey teams representing the American Hockey League, the Southern Professional Hockey League, and the United States Hockey League. The instructor contacted representatives prior to the semester start. Students contacted front office representatives from their assigned team to mutually agree upon parameters. Students were responsible for recording and subsequently analyzing Twitter activity for their assigned team for a set period of games. The data collection included the recording of the team's tweets from face-off to the game's conclusion. It also included the recording of likes, retweets, and comments for each tweet.

A second group of students representing a separate undergraduate sport management program collected similar data on two minor league baseball leagues from the Atlantic League and the International League. Students gathered data for a selective number of games at the beginning of the season and at the end of the season. This was to see if there was any collation between fans interest with the opening of the season and the teams winning percentage at the end of the season. The students analyzed both home and away games.

Students representing both institution organized the data and reviewed in the context of the following categories: wins, location, goals or runs scored, sponsor activity, special promotions, GIFS, and other visuals.

Students were to determine whether fan interaction on a team's Twitter page was connected with wins, losses, score, game location, day of the week, or particular strategy such as GIFs, video, promotional strategy, or player graphics. Students presented their findings, both in graphic form and in narrative, and offered recommendations directly to the ownership or management group. This had to be done remotely due to the distance between the college and the partners, affording students the opportunity to practice such remote presentations without the intended audience directly in front of them. Students completed an evaluation on their efforts and the assignment itself at semester's end. Students reported liking how the assignment took them out of their comfort zone and provided them the opportunity to apply knowledge from the class and throughout the curriculum as well as incorporate knowledge derived from previous internships or other opportunities. They also appreciated a "real-world" partner for their experiential learning.

The team also completed an evaluation on the student's efforts. Using a Likert scale, the agency was asked to evaluate the group in the following areas: communication between the students and organization throughout the project, the accuracy and depth of their research, the value of the results and recommendations to our hockey or baseball franchise, the quality of their presentation, the quality of the information made available on the slides, and overall evaluation.

Some of the results will determine if a certain sport had more twitter users than other sports. It can also determine whether the teams' record and the game outcome (win/loss) had an effect on sponsorships tweets.

Social media managers from different organizations who gave their feedback on the project have been interviewed. Advice was offered on how the results can be interpreted.

Future attempts should expand the assignment to include more than game-time tweets. This will better mirror Harrolle's efforts in determining a comprehensive fan engagement approach that incorporates sponsorships

Feedback from students

While doing this analysis of social media for Minor League Teams /affiliated teams, a student was able to compare strategies used by each team, and in turn, they were able to familiarize themselves with each team's strengths, weaknesses, and possible opportunities; as it is possible to have an active and loyal social media following whether your team has a winning or losing record. They were able to compare trends and strategies between social media profiles in both sports, and come up with some "do's and don'ts" for social media in sports that they could use for future internships and opportunities.

Recommendations for Educators

- Be clear with both students and partners on your goals
- Recognize each student group will have different assignment parameters that may turn into different workloads
- Check in with external partners frequent enough to be on top of things but not so frequent that you are not allowing students to be independent
- Have both groups evaluate the project at the end of the semester
- Have captains of each group who can be in charge of communication
- Have partners meet with students to go over parameters for project
- Have student visit team on game day to see how social media department works
- Students should give update on project maybe twice a month

The Greener Side of Bags: A Collaborative Experiential Learning Venture

**Linda Poisseroux,
Centenary University**

Many adults carry within them a desire to make a difference which can manifest in a mix of different environments including professional, personal and community-oriented ways. Students also have a desire to make a difference and change things for the better. It is at the intersection of this desire, identifying a social cause and applying practical business skills that a true experiential and significant project can emerge. A project that has great potential to assist local businesses, improve the community and foster student growth and confidence.

When looking for a problem to address, issues related to our natural and social environments provide abundant opportunities for students seeking to make a difference.

In Fall 2017, students in the Enactus Social Entrepreneurship class at Centenary University decided to address the nations plastic crisis. They agreed to focus on reducing plastic bag usage within the local community. They were determined to find a reusable bag that was recyclable and washable. A bag that would satisfy local consumer needs, provide a benefit to the local businesses and the environment.

After researching several options, a 100% washable paper reusable bag was found with the help of a local marketing company. This bag was much more expensive than its plastic and woven counterparts but provided the perfect canvas for sponsor ads. The students focus now turned to finding local businesses to purchase advertising space on the bags and assist in distributing the bags. With their sales pitches ready and promotional material in hand, they went out into the local business community.

Within two weeks, the students sold eight sponsor ads for the bags, which covered costs for the first 100 bags and provided a small net income for the next phase. Local businesses were happy to be part of a collaborative, green marketing initiative. This provided them with an inexpensive, environmentally friendly and unique way to advertise. The Director of the local Business Improvement District was thrilled that the students were helping to reduce plastic bag waste that can be seen scattered throughout the town. It is important to note that one reusable bag is equal to the use of 700 disposable plastic bags. The Spring semester group of students are successfully continuing into Phase 2 with 200 larger size bags and seven of the eight original sponsors on board, plus several other local businesses.

As a result of this reusable bag project, students gained valuable knowledge in project management, customer relations, communication, sales and advertising.

They experienced real life rejection but also felt the exhilaration of a successful sale. Businesses reaped a new, cost effective, green and collaborative promotional vehicle within their market. These shared experiences are valuable not only to the business and student community but to the environment overall. After all, the plastic crisis is real. Less than 1

percent of plastic bags are recycled and they are most often made from polyethylene that takes centuries to degrade. Our local communities, supermarkets and several states have a current ban on plastic bags, so a viable replacement is timely and essential. How do your students want to make a difference?

Business Solutions to Port of Rauma, Finland via Student Partnerships

**John Donnellan,
New Jersey City University**

Overview

During fall semester 2017, NJCU School of Business Management partnered with Satakunta University of Applied Sciences Finland (SAMK) on a joint project involving a Finish business in need of strategic recommendations. The business was Port Rauma Finland – a large port management business in southern Finland wanting recommendations on a goal of expanding its business to Port Jacksonville and/or Port Baltimore USA. Joint SAMK/NJCU student teams were instructed to provide key strategic recommendations to Port Rauma as their learning project.

Project teams

One professor from the USA and three professors from Finland formed six teams consisting of 14 USA Business students and 34 Finish Engineering and Business students. Teams were divided into two USA students and six Finish students pre team for a total of eight teams. The USA professor received a Fulbright grant to cover all expenses while SAMK absorbed the cost for its faculty.

Project based learning

The pedagogy for this exercise was project based learning through an innovative learning environment involving an international collaboration between two universities and an actual business. Students and professors taught using skype and the learning platform from SAMK 'moodle'. The USA professor taught several classes from Finland and then finished the semester in the USA. The business was brought into the classroom via on line discussions and face to face visits by all professors and the Finish students.

Teams focused on project management, cultural awareness, marketing, finance, critical thinking and negotiating skills.

Outcome

Teams presented their proposals to the professors and the winning presentation was presented to Port Rauma with key recommendations on whether or not to expand to the USA Ports of Baltimore and/or Jacksonville. In addition, students expanded this recommendation to include optimal efficiencies that could be implemented at the actual Port Rauma. Learning outcomes for students included working with different cultures and different time zones while creating realistic recommendations for an actual business.

Feedback from students was positive and they appreciated the opportunity to work with a different culture to solve an actual business need.

Fulbright Finland has requested that this cooperative learning experience between the USA and Finland continue to be monitored. SAMK and NJCU have entered into a formal MOU and will continue to offer this cooperative class during the fall semesters. This model is also being discussed with a school in Rome on joint classroom learning experience.

Dr. John Donnellan will present this project on May 27, 2018 at the Fulbright session of NASFA Conference in Philadelphia.

Winners from the Town & Gown Competition Announced**Raymond T. Butkus,
Saint Peter's University**

Raymond T. Butkus, M.B.A., lecturer of business administration, threw his hands in the air and let out a celebratory “yes.” Two of the teams he coached had just placed first and second in the Town & Gown Business Consulting Program competition.

A collaborative effort developed by the School of Business at Saint Peter's University and the Hudson County Chamber of Commerce, the event is a competition between 75 senior business students enrolled in the program where teams brainstorm solutions to local businesses. The final event requires students to present their recommendations and findings to their peers and a panel of judges.

Alonso Diaz '17 from the winning team, Pilsner Haus and Biergarten said, “We had a good group. I also enjoyed the research part of the project. We had to go to the bar and speak with the manager to get more information about the business. We also got to eat a lot of soft pretzels,” he added jokingly.

Meredith Przybocki '17 from the same group commented, “It was difficult to balance my nerves. In addition, it was challenging to find the most valuable information to squeeze into a ten minute presentation, but the judges' reactions gave me the confidence to keep going when I was on stage.”

The team that worked with Noellery Inc. came in third place and the team that worked with Hudson Kitchen came in second.

The judges, Gail P. Godesky, first vice president of Provident Bank; Steven Gomez, executive director of the Greater Newark Enterprises Corporation (GNEC); Cecilia Michalik '73, retired executive vice president of Ford Credit and president of Michalik Consulting LLC; Vanessa Quijano, small business development coordinator for Jersey City EDC; and Michelle Richardson, executive director of the Hudson County Economic Development Corporation, graded each presentation and presented the groups with challenging questions during the Q&A.

Overall, the experience proved to be exhilarating and offered real-world experience. “You learn how to handle a client and you try to understand their needs from an outside point of view,” said Selena Guzman '17, part of the team that worked with Morlees, a shoe retail company.

Company owners also benefited from the experience.

Emma Taylor, owner of Milk Sugar Love, commented, “The students were so patient and they came up with marketing solutions that I had not even thought of,” she said. “I was impressed.”

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, International Business, 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

Fairleigh Dickinson University:

Brunetti, F. & Skarbnik J. (2017). Giant Eagle and Economic Performance under Section 461(h). *The Tax Advisor*, April.

Accounting: Giant Eagle

Brunetti, F. (2017). *Federal Tax Accounting*. CCH Clearing House.

Accounting: Tax Reporting

Ng, C.(2017). An analysis of mortgage point payment, breakeven duration of ownership, cost of point payment and personal marginal tax rate. *International Research Journal of Applied Finance*, 8(6), 333-341.

Economics: Mortgages

Ng, C. (2017). Link between currency swaps and interest rate swaps. *International Research Journal of Applied Finance*, 8(7), 1-6.

Economics: Interest Rates

Mozes, H. A., & Rozen, H. (2017). When do PE ratios matter? *The Journal of Investing*, 26(3), 10-20.

Finance: PE Ratios

Diogo, H., DeMotta, Y., Sen, S. & Valenzuela, A. (2017). Consumer responses to corporate social responsibility (CSR) contribution type. *Journal of Consumer Research*, 44(4), 738-758.

Management: Corporate Social Responsibility

Fairleigh Dickinson University (continued):

DeMotta, Y. & Sen, S. (2017). How psychological contracts motivate employer-brand patronage. *Marketing Letters: A Journal of Research in Marketing*, 28(3), 385-395.

Management: Employee Purchase Behavior

Bear, S. (2017). Organic delights: Examining the challenges of corporate social responsibility. *Management Teaching Review*, 2(2), 98-106.

Management: Stakeholder Theory

Bear, S. (2017). Strategic staffing: Exercises that link staffing strategy to business strategy. *Journal of Human Resources Education*, 11(1), 7-29.

Management: Staffing

Bear, S., Hwang, A. (2017). Downsizing and the willingness to mentor. *Journal of Workplace Learning*, 29(2), 82-94.

Management: Mentorship

Topaloglu, O., Dass, M. & Kumar, P. (2017). Under-promising and over-delivering: pleasing the customer or strategic blunder. *Journal of Services Marketing*, 33(7).

Marketing: Customer Expectation

Fairleigh Dickinson University (continued):

Topaloglu, O., Dass, M. & Kumar, P. (2017). Does who we are affect what we say and when? Investigating the impact of activity and connectivity on microbloggers' responses to new products. *Journal of Business Research*, 77, 23-29.

Marketing: Micro-blogging

Bear, S. & Jones, G. (2017). Students as protégés: Factors that lead to success. *Journal of Management Education*, 41(1), 146-168.

Pedagogy: Mentoring

Ng, C. (2017). Ten computational or semantic issues in the teaching of finance. *International Research Journal of Applied Finance*, 8(7), 408-413.

Pedagogy: Finance

Phelan, J.J., Arize, A., Malindretos, J., Anastasopoulos, P. & Verzani, L. (2017). Monopoly power of the medical school market and high incomes of U.S. physicians. *International Journal of Economics and Business Administration*, 5(4), 19-24.

Economics: Physician Income

Rafique, R., Mun, K. & Zhao, Y. (2017). Designing energy supply chains: Dynamic models for energy security and economic prosperity. *Production and Operations Management*, 26(6), 1120-1141.

Decision Sciences: Energy Supply Chain

Fairleigh Dickinson University (continued):

Collier, D., Chandar, N. & Miranti, P. (2017). Marketing shareholder democracy in the regions: Bell Telephone securities, 1921–1935. *Enterprise & Society*, 18(2), 400-446.

Accounting: Subsidiaries

Kean University:

Choi, S., Kim, K. & Kang, S. (2017). Effects of transformational and shared leadership styles on employees' perception of team effectiveness. *Social Behavior and Personality: an international journal*, 45(3), 377-386.

Management: Leadership Style

Kim, K. & Choi, S.B. (2017). Influences of creative personality and working environment on the research productivity of business school faculty. *Creativity Research Journal*, 29(1), 10-20.

Pedagogy: Research Productivity

Monmouth University:

Li, X., Sun, L. & Ettridge, M. (2017). Auditor selection following auditor turnover: Do peers' choices matter? *Accounting, Organizations and Society*, 57, 73-87.

Accounting: Auditor Choice

Paul, D., Barker, T., Watts, A., Messinger, A. & Coustasse, A. (2017). Insurance companies adapting to trends by adopting medical tourism. *The Health Care Manager*, 36(4), 326-333.

International Business: Medical Tourism

Skiba, M. (2017). Why illegal and questionable pharmaceutical marketing practices hurt stakeholders. *Organizational Social Irresponsibility*, 2, 11-35.

Management: Pharmaceuticals

Mosca, J. & Bordelon, G. (2017). Human resource managers detect management & legal disadvantages to outsourcing. *Business, Management and Economics Research, Academic Research Publishing Group*, 3(2), 8-17.

Management: Human Resource

Bhardwaj, N., Wodaja, B., Gochipathala, K., Paul, D. & Coustasse, A. (2017). Can mHealth revolutionize the way we manage adult obesity? *Perspectives in Health Information Management, Online* (1a).

Management: Obesity

Valle, J., Godby, T., Paul, D., Smith, H. & Coustasse, A. (2017). Use of smartphones for clinical and medical education. *The Health Care Manager*, 36(3), 293-300.

Marketing: Smartphones

Monmouth University (continued):

Holstein, R. & Paul, D. (2017). Access to behavioral health care services in New Jersey. *Hospital Topics*, 95(3), 51-56.

Pedagogy: Behavioral Health

Godby, T., Saldanha, S., Valle, J., Paul, D. & Coustasse, A. (2017). Is there a trade-off between quality and profitability in Unites States nursing homes? *The Health Care Manager*, 6(2), 140-146.

Pedagogy: NFP vs. FP Nursing Homes

Montclair State University:

Yang, J., Lord, R. & Yoshie Saito, Y. (2017). The evolution of economic nexus in internet commerce, state income and international taxation. *Journal of Internet Law*, 21(7), 21-31.

Accounting: Internet Commerce

Yang, J. & Aquilino, F. (2017). The problems of stage acquisition under the new consolidation accounting standards. *International Journal of Corporate Finance and Accounting*, 4(1), 57-71.

Accounting: Equity Theory

Yang, J. & Aquilino, F. (2017). Taking advantage of a tax loophole in the high-tech Industry. *Practical Tax Strategies*, 99(6), 22-30.

Accounting: Worldwide Tax System

Yang, J. & Aquilino, F. (2017). Worldwide vs. territorial tax systems – Examining the loopholes. *NATP TAXPRO Quarterly Journal*, 24(3), 31-38.

Accounting: Tax Loophole

Yang, J. & Warren, J. (2017). The effect of the net investment income tax on non-American investors. *Bulletin for International Taxation*, 71(6a), 106-111.

Accounting: Net Investment Income Tax

Yang, J. & Ouyang, H. (2017). The U.S. multinational corporations' tax problems in Europe. *Practical Tax Strategies*, 98(4), 144-152.

Accounting: The European Commission

Montclair State University (continued):

Bloch, R., Kleinman, G., & Peterson, A. (2017). Can gown help town? Exploring the “gap” between accounting practice and academia and providing a theory for why it exists. *Parables, Myths and Risks (Advances in Public Interest Accounting)*, 20, 23-61.

Accounting: Academics' vs. Practitioner Perspectives

Yang, J. & Aquilino, F. (2017). Update on e-business tax. *TAX – The Tax Magazine*, 95(2), 21-26.

Accounting: Internet Commerce

Yang, J. & Aquilino, F., (2017). Measuring goodwill and noncontrolling interest under the new consolidation accounting standards. *Journal of Financial Reporting & Accounting*, 15(2), 198-207.

Accounting: Forensic Accounting

Yang, J. & Ouyang, H. (2017). Why no corporate tax inversion to China. *Bulletin for International Taxation*, 71(7), 396-404.

Accounting: Territorial Income Tax

Yang, J. & Lauricella, L. (2017). Apple's tax debacle in Ireland. *Journal of Taxation of Investment*, 34(3), 15-28.

Accounting: Controlled Foreign Corporation

Yang, J. (2017). The tax disputes between Apple and the European Commission. *Journal of Taxation*, 126(1), 29-37.

Accounting: Foreign Subsidiary Corporation

Montclair State University (continued):

Yang, J., Lee, J. & Lin, L.C. (2017). The tidal wave of corporate inversion. *Today's CPA*, 44(5), 24-27.

Accounting: Corporate Inversion

Kleinman, G., & Lin, B. (2017). Audit regulation in an international setting: Testing the impact of religion, culture, market factors and legal code on national regulatory efforts. *International Journal of Disclosure and Governance*, 14(1), 62-94.

Accounting: International Auditing

Lin, B., Romero, S., Jeffers, A., Aquilino, F. & DeGaetano, L. (2017). Sustainable rankings – Are they consistent across rating agencies? *The CPA Journal*, Jul-17, 48-51.

Accounting: Corporate Social Responsibility

Lohrey, P. L., DiGabriele, J. A., & Nicholson, J. (2017). A risk assessment of intangible asset valuation: The post-hoc association between goodwill impairments and risk hazards in mergers and acquisitions. *American Journal of Management*, 17(1), 34-47.

Accounting: Auditors Risk Assessments

Yang, J., Lord, R., & Saito, Y. (2017). Income shifting: Can the OECD MLI succeed? *Journal of International Taxation*, 28(12), 35-61.

Accounting: Worldwide Tax System

Axelrod, D. (2017). Optimizing rates: Expressing preferences for sustainable outcomes in present value calculations. *Journal of Applied Business and Economics*, 19(1), 9-19.

Economics: International Financial Reporting Standards

Montclair State University (continued):

Meziani, A. S., & Noma, E. (2017). A new method of measuring financial risk aversion using hypothetical investment preferences: What does it say in the case of gender differences? *Journal of Behavioral Finances, online*, <https://doi.org/10.1080/15427560.2018.1431888>.

Finance: Risk Aversion

Jefferies, A., Strauss, R., & Waters, S. (2017). The shame of Wells Fargo – Ethics and leadership failures. *International Journal of Decision Science*, 8(1), 1-11.

Finance: Code of Ethics & Business Conduct

Mamonov, S. & Benbunan-Fich, R. (2017). What can we learn from past mistakes? Lessons from data mining the Fannie Mae mortgage portfolio. *Journal of Real Estate Research*, 39(2), 235-262.

Information Technology: Data Mining

Mamonov, S., Malaga, R., & Rosenblum, J. (2017). An exploratory analysis of Title II equity crowdfunding success. *Venture Capital*, 19(3), 239-256.

Information Technology: Equity Crowdfunding

Mamonov, S. & Benbunan-Fich, R. (2017). Exploring factors affecting social e-commerce service adoption: The case of Facebook Gifts. *International Journal of Information Management*, 37(6), 590-600.

Information Technology: Social Commerce

Mamonov, S., Koufaris, M., & Benbunan-Fich, R. (2017). The role of user psychological contracts in the sustainability of social networks. *Communications of the Association for Information Systems*, 40(10), 218-248.

Information Technology: Crowd-Sourcing

Montclair State University (continued):

Shi, W., Sunny, L.S., Yan, D. & Zhu, Z. (2017). Institutional fragility and outward foreign direct investment from China. *Journal of International Business Studies*, 48(4), 452-476.

International Business: Foreign Direct Investment

Yang, J., Meziani, A. & Shen, Y. (2016) reprinted (2017). Understanding Apple's global tax strategy in Ireland. *Global Tax Weekly*, 42(6), 30-45.

International Business: Global Tax

Pindek, S., Kessler, S. R., & Spector, P. E. (2017). A quantitative and qualitative review of what meta-analyses have contributed to our understanding of human resource management. *Human Resource Management Review*, 27(1), 26-38.

Management: Human Resource Management

Che, X. X., Zhou, Z. E., Kessler, S. R., & Spector, P. E. (2017). Stressors beget stressors: The effect of passive leadership on employee health through workload and work-family conflict. *Work & Stress*, 31(4), 338-354.

Management: Passive Leadership

Kessler, S. R., Nixon, A. E., & Nord, W. R. (2017). Examining organic and mechanistic structures: Do we know as much as we thought? *International Journal of Management Reviews*, 19(4), 531-555.

Management: Organic and Mechanistic Structures

Aytug, Z., Rothstein, H., Kern, M. & Zhu, Z. (2017). Is there social consensus regarding researcher conflicts of interest? *Ethics & Behavior, Online*, 1-40.

Management: Conflict of Interest

Montclair State University (continued):

Dahling, J., & Gutworth, M. (2017). Loyal rebels? A test of the normative conflict model of constructive deviance. *Journal of Organizational Behavior*, 38(8), 1167-1182.

Management: Organizational Deviance

Berenson, M. (2017). Comparing tests of homoscedasticity in simple linear regression. *JSM Mathematics and Statistics*, 4(1), 1-10.

Pedagogy: Simple Linear Regression

Zhang, Y., Malaga, R., & Nuñez, E. (2017). StartUpValley: Platform Strategy in Equity Crowdfunding. London, Canada: Ivey Publishing.

Pedagogy: Crowdfunding

Wagner-Ricci, C. & O'Sullivan-Gavin, S. (2017). Identifying earnings management: The case of small-cap corporations in the United States. *International Research Journal of Applied Finance*, 8(4), 214-229.

Finance: Large Cap Companies

New Jersey City University:

McSherry, B., Wilson, B. K., & McAndrews, J. J. (2017). Net settlement and counterparty risk: Evidence from the formation of the New York Stock Exchange clearing house in 1892. *Journal of Money, Credit and Banking*, 49(6), 1273-1298.

Finance: New York Stock Exchange

Cumbie, J. & Donnellan, J. (2017). The impact of working capital components on firm value in US firms. *International Journal of Economic and Finance*, 9(8), 138-150.

Finance: Working Capital Management

Dharmadhikari, N., Farahmand, K., Lee, E., Vachal, K., & Ripplinger, D. (2017). Yield forecasting to sustain the agricultural transportation under stochastic environment. *International Journal of Research in Engineering and Science*, 5(8), 51-60.

Management: Geographical Information System

Bridgelall, R., Lee, E.S. & Bell, M. (2017). Strategic global logistics management for sourcing road oil in the U.S. *Journal of International Trade, Logistics, and Law*, 3(2), 1-11.

Management: Supply Chain

Mokashi, A.J., & Verma., A.K. (2017). The nature of maritime security risk. *International Journal of System Assurance Engineering and Management*, 8(4), 862-866.

Management: Maritime Security

New Jersey City University (continued):

Liberman, C., Stassen, H. & Rennie, K. (2017). Casing crisis and risk communication. *Using the Social-Mediated Crisis Communication (SMCC) Model to Examine Post-Crisis Rhetoric: A Case study of deflategate C.J. Liberman, D. Rodriguez, & T.A. Avtgis (Eds.)*, 77-90.

Marketing: Organizational Crisis

New Jersey Institute of Technology:

Lei, Q., Wang, X.W. & Yan, Z. (2017). Volatility spread and stock market response to earnings announcements. *Journal of Banking and Finance*, online.

Finance: Implied Volatility Spread

Schachter, H., Daniel, J. & Liu, R. (2017). Win-win agreements and public private infrastructure partnerships: Managerial and governance concerns. *Public Administration Quarterly*, 41(4), 643-669.

Management: Public-Private Partnerships

Somers, M. & Casal, J. (2017). Introducing neural computing in governance Research: Apply self-organizing maps to configurational studies. *Corporate Governance: An International Review*, 25(6), 440-453.

Management: Corporate Governance

Bandera, C., Keshtkar, F., Bartolacci, M. R., Neerudu, S., & Passerini, K. (2017). Knowledge management and the entrepreneur: Insights from Ikujiro Nonaka's Dynamic Knowledge Creation model (SECI). *International Journal of Innovation Studies*, 1(3), 163-174.

Management: Knowledge Management

Chou, PB., Bendara, C., & Thomas, E. (2017). A behavioral game theory perspective on the collaboration between innovative and entrepreneurial firms. *International Journal of Work Innovation*, 2(1), 6-31.

Management: Coordination Game

New Jersey Institute of Technology (continued):

Gopalakrishnan, S. & Zhang, H. (2017). Client dependence and vendor innovation: The moderating role of organizational culture. *Industrial Marketing Management*, 66, 80-89.

Marketing: Innovation

Egan, R., Fjermestad, J. & Scharf, D. (2017). The use of mastery quizzes to enhance student preparation. *Journal of Higher Education Theory & Practice*, 17(8), 36-42.

Pedagogy: Student Preparedness

Ramapo College of New Jersey:

Hecht, J. (2017). Persistence and profitability of New Jersey community banks. *Banking and Finance Review*, 9(2), 87-107.

Finance: Community Banks

McCrea, E. & Torres-Baumgarten, G. (2017). GRAINS FOR GOOD: Choosing between two business models. *Journal of Business Ethics Education*, 14, 331-344.

Management: Social Entrepreneurship

Zhang, Y., Malaga, R., & Nuñez, E. (2017). StartUpValley: Platform Strategy in Equity Crowdfunding. London, Canada: Ivey Publishing.

Pedagogy: Crowdfunding

Rider University:

Collier, D., Chandar, N. & Miranti, P. (2017). Marketing shareholder democracy in the regions: Bell Telephone securities, 1921–1935. *Enterprise & Society*, 18(2), 400-446.

Accounting: Subsidiaries

Wagner-Ricci, C. & O'Sullivan-Gavin, S. (2017). Identifying earnings management: The case of small-cap corporations in the United States. *International Research Journal of Applied Finance*, 8(4), 214-229.

Finance: Large Cap Companies

Coopersmith, L. & Sumutka, A. (2017). The impact of rates of return on Roth conversion decisions and retiree savings wealth. *Journal of Personal Finance*, 16(1), 29.

Finance: Retirement

Meric, G., Weidman, S., Welsh, C. & Meric, I. (2017). A comparison of the financial management characteristics of UK and EU manufacturing firms. *Review of International Comparative Management*, 18(2), 138-147.

Finance: International Investors

Meric, G., Welsh, C., Scarpa, R. & Meric, I. (2017). A Comparison of the financial characteristics of European and Asian manufacturing firms. *Studies in Business and Economics*, 12(3), 112-125.

Finance: Financial ratios

Rider University (continued):

Folkinshteyn, D., Meric, G. & Meric, I. (2017). Value and growth stock price behavior during stock market declines. *Journal of Investing*, 26(4), 41-52.

Finance: Stock Market decline

Jensen, M. L. & Yetgin, E. (2017). Prominence and interpretation of online conflict of interest disclosures. *MIS Quarterly*, 41(2), 629-643.

Information Technology: Prominence-Interpretation Theory

Hunter, R., Shannon, J., Amoroso, H. & O'Sullivan-Gavin, S. (2017). CreateSpace Independent Publishing Platform. *Law, Business and Regulation*.

Legal Studies: Law, Business, Regulation

Sanchez, M. H. & Dunne, K. (2017). An empire built on a lie-the Peregrine fraud: A case study on confirmations as audit evidence. *Review of Business & Finance Studies*, 8(1), 49-55.

Pedagogy: Audit Evidence

Beutell, N., O'Hare, M., Schneer, J. & Alstete, J. (2017). Coping with fear of and exposure to terrorism among expatriates. *International Journal of Environmental Research and Public Health*, 14(808), 1-13.

Management: Expatriates

Rowan University:

Schoen, E., Hughes, D. & Kowalski, M. (2017). SEC v. Baker: Securities law primer – A case study. *Journal of Legal Studies Education*, 34(2), 273-315.

Accounting: Antifraud

Yoo, D. & Roh, J. (2017). Adoption of e-books: a digital textbook perspective. *Journal of Computer Information Systems*, 1-10.

Information Technology: Digital Textbooks

Kwon, HB., Marvel, J. & Roh, J. (2017). Three stage performance modeling DEA-BPNN for better practice benchmarking. *Expert Systems with Applications*, 71(1), 429-441.

Information Technology: Three-Stage Model

Schoen, E. (2017). Walker v. Texas Division, Sons of Confederate Veterans, Inc.: Specialty license plates, confederate flags and government speech. *Southern Law Journal*, 26(1), 35-50.

Legal Studies: Government Speech

Lee, J. & Kwon, H.B (2017). Progressive performance modeling for the strategic determinants of market value in the high tech oriented SMEs. *International Journal of Production Economics*, 193, 91-102.

Management: Progressive Performance Modeling

Rowan University (continued):

Yuanmei Elly Qu, YE., Dasborough, M., Zhou, M. & Todorova, G. (2017). Should authentic leaders value power? A study of leaders' values and perceived value congruence. *Journal of Business Ethics, Online*, 1-18.

Management: Authentic Leadership

Lee, J. & Pati, N. (2017). A study of the effect of corporate diversification strategy on technological innovation and strength in technology-oriented multinational corporations across countries. *International Journal Business Innovation and Research*, 13(1).

Management: Patents

Meric, G., Weidman, S., Welsh, C. & Meric, I. (2017). A comparison of the financial management characteristics of UK and EU manufacturing firms. *Review of International Comparative Management*, 18(2), 138-147.

Finance: International Investors

Meric, G., Welsh, C., Scarpa, R. & Meric, I. (2017). A Comparison of the financial characteristics of European and Asian manufacturing firms. *Studies in Business and Economics*, 12(3), 112-125.

Finance: Financial Ratios

Folkinshteyn, D., Meric, G. & Meric, I. (2017). Value and growth stock price behavior during stock market declines. *Journal of Investing*, 26(4), 41-52.

Finance: Stock Market Decline

Rutgers University:

Collier, D., Chandar, N. & Miranti, P. (2017). Marketing shareholder democracy in the regions: Bell Telephone securities, 1921–1935. *Enterprise & Society*, 18(2), 400-446.

Accounting: Subsidiaries

Rafique, R., Mun, K. & Zhao, Y. (2017). Designing energy supply chains: Dynamic models for energy security and economic prosperity. *Production and Operations Management*, 26(6), 1120-1141.

Decision Sciences: Energy Supply Chain

Chen, W., Melamed, B., Sokolinskiy, O. & Sopranzetti, B. (2017). Cash conversion systems in corporate subsidiaries. *Manufacturing & Service Operations Management*, 19(4), 604-619.

Finance: Cash Conversion on Parent-Subsidiary Relationships

Nair, A., & Dreyfus, D. (2017). Impact of network size and demand on cost performance for high and low quality healthcare service organizations. *International Journal of Operations and Production Management*, 110, 42-51.

Information Technology: Strategic IT Alignment

Cantwell, J. (2017). Innovation and international business. *Industry and Innovation*, 24(1), 41-60.

International Business: Innovation Networks

Schotter, A., Mudambi, R., Doz, Y. & Gaur, A. (2017). Boundary spanning in global organizations. *Journal of Management Studies*, 54(4), 403-421.

International Business: Boundary Spanners

Rutgers University(continued):

Popli, M., Ladkani, R. & Gaur, A. (2017). Business group affiliation and post-acquisition performance: An extended resource-base view. *Journal of Business Research*, 81(C), 21-30.

International Business: Business group Affiliation

Popli, M., Akbar, M., Kumar, V. & Gaur, A. (2017). Performance impact of temporal strategic fit: entrainment of internationalization with pro-market reforms. *Global Strategy Journal*, 7(4), 354-374.

International Business: Temporal Fit

Gaur, A., Lee, C.Y & Lee, J.H. (2017). Are large business groups conducive to industry innovation? The moderating role of technological appropriability. *Asia Pacific Journal of Management*, 34(2), 313-337.

International Business: Industry R&D Intensity

Huang, S. & Cantwell, J. (2017). FDI location choice: the role of locational ambidexterity. *Multinational Business Review*, 25(1), 28-51.

Management: Locational Ambidexterity

DiTomaso, N. & Palmer, C.(2017). Mentors, sponsors, and diversity in work organizations: Who helps whom and what difference does it make? *Leading Diversity in the 21st Century*. Terri A. Scandura and Edwin Mourino-Ruiz, Charlotte, NC: Information Age Publishing, Inc.

Management: Mentors

DiTomaso, N. (2017). Gunnar Myrdal. *Encyclopedia of Social Theory*, Hoboken, NJ: Wiley-Blackwell.

Management: Gunnar Myrdal

Rutgers University (continued):

Waldman, D., Wang, D., Hannah, S. & Balthazard, P. (2017). A neurological and ideological perspective of ethical leadership. *Academy of Management Journal*, 60(4), 1285-1306.

Management: Ethical Leadership

Cantwell, J. (2017). Sharing multiple perspectives for mutual learning in organizational contexts. *Knowledge Transfer in Multinational Companies: Sharing Multiple Perspectives, Keynote contributions*, 17-23, Paris: L'Harmattan.

Management: Knowledge Transfer

Roberson, Q., Holmes, O. & Perry, J. (2017). Transforming research on diversity and firm performance: A dynamic capabilities perspective. *Academy of Management Annals*, 11(1), 189-216.

Management: Firm Performance

Addison II, D., Lingham, T., Uslay, C. & Lee, O. (2017). An entrepreneurial relationship marketing approach to B2B selling: The case for intellectual capital sharing. *Journal of Research in Marketing & Entrepreneurship*, 19(1), 2-25.

Marketing: Intellectual Capital Sharing

Ozanne, J., Davis, B., Murray, J., Grier, S., Benmecheddal, A., Downey, H., Ekpo, A., Garnier, M., Hietanen, J., Le Gall-Ely, M., Seregina, A., Thomas, K. & Veer, E. (2017). Assessing the societal impact of research: The relational engagement approach. *Journal of Public Policy & Marketing*: 36(1), 1-14.

Marketing: Research Impact

Rutgers University (continued):

Uslay, C. (2017). The good, bad, and ugly side of entrepreneurial marketing: Is your social media campaign unveiled, incognito, or exposed? *Rutgers Business Review*, 2(3), 338-349.

Marketing: Digital Marketing

DuHadway, S. & Dreyfus, D (2017). A Simulation for managing complexity in sales and operations planning decisions. *Decision Sciences Journal of Innovative Education*, 15 (4), 330-348.

Pedagogy: Inventory Management

Keebler, D., Albertelli, P. & Mascarenhas, B. (2017). A multi-criteria strategic decision making model to assess renewable energy forms. *International Journal of Strategic Decisions Sciences*, 8(2), 1-10.

Decision Sciences: Climate Change

Seton Hall University:

Easton, R. (2017). Tax planning unique to selling an insurance agency. *Practical Tax Strategies*, 99(1), 18-24.

Accounting: Insurance Agencies

Easton, R. (2017). Role of irrevocable trusts if estate tax repealed. *Estate Planning*, 44(4), 20-25.

Accounting: Presidential Election

Dills, A. & Grecu, A. (2017). Effects of state contraceptive insurance mandates. *Economics and Human Biology*, 24, 30-42.

Economics: Insurance Mandate

Groothuis, P., Rotthoff, K., & Strazicich, M (2017). Structural breaks in the game: The case of Major League Baseball. *Journal of Sports Economics*, 18(6), 622-637.

Economics: Major League Baseball

Loviscek, A. (2017). Should preferred stock funds be included in mutual fund portfolios? *The Journal of Wealth Management*, 20(1), 83-96.

Finance: Preferred Stock Funds

Seton Hall University (continued):

Shim, S. (2017). Using computer simulation for optimal staffing: A case for the patient registration process of a hospital. *Technology and Healthcare*, 25(3), 385-390.

Information Technology: Patient Registration Software

Yu, J., Malerba, F., Adams, P. & Zhang, Y. (2017). Related yet diverging sectoral systems: telecommunications equipment and semiconductors in China. *Industry and Innovation*, 24(2), 190-212.

International Business: Telecommunications

Malerba, F., Mani, S. & Adams, P. (2017). The sources of market leadership in emerging economies. *The Rise to Market Leadership*, London: Edward Elgar.

International Business: Market Leaders

Hunter, R. & Shannon, J. (2017). Athletes banned, athletes cleared, athletes reinstated: The court of arbitration for sport: Does the United States need a similar court for resolving issues in sports. *Journal of Education and Social Policy*, 4(2), Article 2 (Online).

International Business: Court of Arbitration for Sports

Hunter, Richard J. (2017). Charting a new path for Poland or turning its back on more than a quarter century of progress. *Archives of Business Research*, 5(2), 20-30.

International Business: Poland's Economy

Seton Hall University (continued):

Hunter, R. & Quinones, A. (2017). China: "one nation, two systems": A management and entrepreneurial perspective. *International Journal of Asian Social Sciences*, 7(4), 284-299.

International Business: China

McGee, R., Yoon, Y. & Taylor, U. (2017). Chinese and Korean views on accepting bribes: An empirical study. *The Journal of Accounting, Ethics & Public Policy*, 18(2), 151-167.

International Business: Ethics

Hunter, R., McCarthy, L. & D'Alessandro, A. (2017). Penetrating the Malaysian market: The automotive industry context highlights barriers to entry and opportunities for success. *Journal of International Business and Economics*, 5(2), 1-16.

International Business: Exporting American Auto Parts

Hunter, R. & Shannon, J. (2017). The confluence of the Americans with Disabilities Act with administrative law: The case of the recalcitrant or perhaps dangerous employee. *Texas Tech Administrative Law Journal*, 18(1), 83-102.

Legal Studies: Americans with Disabilities Act

Hunter, R., Shannon, J. & H., Lozada, H. (2017). Business crimes in entertainment and sports: A primer and discussion in the subtext of the olympics and international sports. *Archives of Business Research*, 5(12), 205-226.

Legal Studies: Business Crimes

Seton Hall University (continued):

Hunter, R., Shannon, J., Amoroso, H. & Lozada, H. (2017). A reprise of compensatory and general damages with a focus on punitive damages in products liability cases. *International Journal of Business Management and Commerce*, 2(1), 24-37.

Legal Studies: Punitive Damages

Hunter, Richard J. (2017). "Performance enhancing drugs in sports" The MLB and NFL approaches contrasted. *International Journal of Sport Studies*, 7(2), 80-89.

Legal Studies: Drug Enhancement

Hunter, Richard J., Shannon, J. & Amoroso, H. (2017). Successor liability, company law, and bankruptcy: The context of liability for defective products. *International Journal of Business Management and Commerce*, 2(5), 14-23.

Legal Studies: Product Liability

Juneja, J. & Amar, A. (2017). An organizational capital decision model for knowledge-intensive organizations. *IEEE Transactions on Engineering Management*, 65(3), 417-433.

Management: Capital Allocation

Adams, P., Fontana, R. & Malerba, F. (2017). Bridging knowledge resources: The location choices of spinouts. *Strategic Entrepreneurship Journal*, 11(2), 93-121.

Management: Spinouts

Seton Hall University (continued):

Amar, A.D., & Mullaney, K. (2017). Employee ability to innovate: How can organizations recognize it? *Procedia Computer Science*, 122, 494-501.

Management: Innovation

Beutell, N., O'Hare, M., Schneer, J. & Alstete, J. (2017). Coping with fears of and exposure to terrorism among expatriates. *International Journal of Environmental Research and Public Health*, 14(808), 1-13.

Management: Expatriates

Kritz, G. & Lozada, H. (2017). Will U.S. consumers pay a price if net neutrality is rescinded: How do consumers feel about the bundling of services? *International Journal of Social Sciences and Business*, 2(5), 12-18.

Marketing: Net Neutrality

Adams, P. & Ricci, V. (2017). Trend pie: Turning a social media network into a business. *The International Journal of Entrepreneurship and Innovation*, 18(3), 210-215.

Marketing: Digital Influencer

McCrea, E. & Torres-Baumgarten, G. (2017). GRAINS FOR GOOD: Choosing between two business models. *Journal of Business Ethics Education*, 14, 331-344.

Management: Social Entrepreneurship

Saint Peter's University:

Marcillo, M. & Naatus, MK. (2017). Ethical dilemma: A case of illegal dumping and whistleblowing. *Journal of Business Cases and Applications*, 20, 1-5.

Economics: Business Ethics

Marcillo, M. (2017). Micro-Finance and entrepreneurship in developing countries. *International Journal of Business & Applied Sciences*, 6(2), 42-52.

Finance: Micro-Financing

Gargouri, C. & Guaman, C. (2017). Discriminating against millenials in the workplace analysis on age discrimination against young adults. *Journal of US-China Public Administration*, 14(1), 38-45.

Management: Reverse Ageism

DeCoster, D. & Naatus, MK. (2017). Experimental learning in digital marketing: a library social media takeover. *Business Education Innovation Journal*, 9(1), 84-88.

Pedagogy: Experiential Learning

Hampton, J. (2017). *Liberal Arts in the Doldrums – Rethink, Revise, and Revitalize to Reverse the Trend*, Rowman & Littlefield, Lanham, MD.

Pedagogy: Liberal Arts Curriculum

Saint Peter's University (continued):

Hampton, J. (2017). . *The Professoriate Today -- Languishing in Dante's Purgatory*, Rowman & Littlefield, Lanham, MD.

Pedagogy: Tenure

Hampton, J. (2017). . *Culture, Intricacies, and Obsessions in Academia: Why Colleges and Universities Are Struggling to bring the Goods*, Rowman & Littlefield, Lanham, MD.

Pedagogy: Character Development

Gargouri, C. & Naatus, MK. (2017). An experiment in mind-mapping and argument-mapping: Tools for assessing outcomes in the business curriculum. *e-Journal of Business Education and Scholarship of Teaching*, 11(2), 39-78.

Pedagogy: Cognitive Mapping

Hampton, J. (2018). . *The Malaise of Academic Scholarship: Why it Starts with the Doctoral Dissertation as the Baptism of Fire*, Rowman & Littlefield, Lanham, MD.

Pedagogy: Doctoral Programs

Stevens Institute of Technology:

Keebler, D., Albertelli, P. & Mascarenhas, B. (2017). A multi-criteria strategic decision making model to assess renewable energy forms. *International Journal of Strategic Decisions Sciences*, 8(2), 1-10.

Decision Sciences: Climate Change

Houlihan, P. & Creamer, G. (2017). Risk Premium of Social Media Sentiment. *Journal of Investing*, 26(3), 21-28.

Economics: Extrapolate Sentiment

Houlihan, P. & Creamer, G. (2017). Can Sentiment Analysis and Options Volume Anticipate Future Returns? *Computational Economics*, 50(4), 669-685.

Economics: Social Media

Gordon, E., Henry, E., Jorgensen, B. & Linthicum, C. (2017). Flexibility in cash-flow classifications under IFRS: determinants and consequences. *Review of Accounting Studies*, 22(2), 839-872.

Finance: International Financial Reporting Standards

Ciesielski, J. & Henry, E. (2017). Accounting's tower of babel: Key considerations in assessing non-GAAP earnings. *Financial Analysts Journal*, 73(2).

Finance: Non-GAAP Earnings

Creamer, G.(2017). Network Structure and Market Risk in the European Equity Market. *IEEE Systems Journal*, 12(1), 1090-1098.

Information Technology: Link Mining

Stockton University:

Ingersoll-Abbott, J., Vito, M. & Cabarle, C. (2017). Implications of the 2012 JOBS Act for Investors. *Journal of Taxation of Investments*, 34(2), 13-17.

Accounting: Startups

Wolfson Latourette, A. (2017). Title IX OCR Directives: An Assault Against Due Process and First Amendment Rights. *Journal of Law, Business & Ethics*, 23, 1-19.

Legal Studies: Title IX

Onel, N., & Mukherjee, A., (2017). Why Do consumers recycle? A holistic perspective encompassing moral considerations, affective responses, and self-interest motives. *Psychology & Marketing*, 34(10), 956-971.

Marketing: Recycling Behavior

Weisstein, F., Song, L., Andersen, P. & Zhu, Y (2017). Examining impacts of negative reviews and purchase goals on consumer purchase decision. *Journal of Retailing and Consumer Services*, 39(C), 201-207.

Marketing: Purchase Intention

Ingersoll Abbott, J. & Palatnik, B. (2017). Students' perceptions of their first accounting class. <https://eric.ed.gov/?id=EJ1169036>, Online.

Pedagogy: Critical Thinking

The College of New Jersey:

Tang, L. (2017). Mine your customers or mine your business: The moderating role of culture in online word-of-mouth reviews. *Journal of International Marketing*, 25(2), 88-110.

Economics: Cross-Culture

Duan, J. & Dholakia, R. (2017). Posting purchases on social media increases happiness: the mediating roles of purchases' impact on self and interpersonal relationships. *Journal of Consumer Marketing*, 34(5), 404-413.

Management: Happiness

Dahling, J., & Gutworth, M. (2017). Loyal rebels? A test of the normative conflict model of constructive deviance. *Journal of Organizational Behavior*, 38(8), 1167-1182.

Management: Organizational Deviance

William Paterson University:

Avdeev, V. & Nassiripour, S., (2017). A case note: Potential tax strategies for a debtor trying to avoid bankruptcy. *Journal of Corporate Accounting and Finance*, 28(6), 41-45.

Accounting: Bankruptcy Petitions

About, R. & Adams, S. (2017). Compliance inspections of tobacco retailers and youth smoking. *American Journal of Health Economics*, 3(1), 10-32.

Economics: Youth Smoking

About, R. & Adams, S. (2017). Bans on electronic cigarette sales to minors and smoking among high school students. *Journal of Health Economics*, 54, 17-24.

Economics: Electronic Cigarettes

About, R., Grosse, R., Ailes, E. & Oster, M. (2017). Association of US state implementation of newborn screening policies for critical congenital heart disease with early infant cardiac deaths. *Journal American Medical Association*, 318(21), 2111-2118.

Economics: Infant Cardiac Deaths

Phelan, J.J., Arize, A., Malindretos, J., Anastasopoulos, P. & Verzani, L. (2017). Monopoly power of the medical school market and high incomes of U.S. physicians. *International Journal of Economics and Business Administration*, 5(4), 19-24.

Economics: Physician Income

William Paterson University (continued):

Samuel, J. (2017). Information token driven machine learning for electronic markets: Performance effects in behavioral financial big data analytics. *Journal of Information Systems and Technology Management*, 14(3), Online.

Information Technology: Big Data

Samuel, J., Holowczak, R., & Pelaez, A., (2017). The effects of technology driven information categories on performance in electronic trading markets. *Journal of Information Technology Management*, 28(1-2), 1-14.

Information Technology: Electronic Markets

Wu, J., Chang, C.T., Teng, J.T. & Lai, K.K. (2017). Optimal order quantity and selling price over a product life cycle with deterioration rate linked to expiration date. *International Journal of Production Economics*, 193, 343-351.

Information Technology: Inventory Control

Li, F., Chao, MC., Chen, NY. & Zhang, S. (2017). Moral judgement in a business setting: the role of managers' moral foundation, ideology, and level of moral development. *Asia Pacific Journal of Management*, 35(1), 125-143.

Management: Moral Judgement

Goranova, M., Abouk, R., Nystrom, P. & Soofi, E. (2017). Corporate governance antecedents to shareholder activism: A zero inflated process. *Strategic Management Journal*, 38(2), 415-435.

Management: Shareholder Activism

William Paterson University (continued):

Perez-Alvarez, C., Watad, M., Knaus, E. & Matthews, W., (2017). Moderating impact of cultural identity on the performance of virtual teams in Colombia and the United States. *Organizational Cultures: An International Journal*, 17(2), 1-9.

Management: Cultural Identity

Cardona, A., Sun, Q., Li, F. & White, D. (2017). Assessing the effect of personal cultural orientation on brand equity and revisit intention: Exploring destination branding in latin America. *Journal of Global Marketing*, 30(5), 282-296.

Marketing: Destination Branding

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, International Business, 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.

Discipline: Specific Application

Citation of the Publication

Accounting: Academics' vs. Practitioner Perspectives

Bloch, R., Kleinman, G., & Peterson, A. (2017). Can gown help town? Exploring the “gap” between accounting practice and academia and providing a theory for why it exists. *Parables, Myths and Risks (Advances in Public Interest Accounting)*, 20, 23-61.

Accounting: Antifraud

Schoen, E., Hughes, D. & Kowalski, M. (2017). SEC v. Baker: Securities law primer – A case study. *Journal of Legal Studies Education*, 34(2), 273-315.

Accounting: Auditor choice

Li, X., Sun, L. & Ettridge, M. (2017). Auditor selection following auditor turnover: Do peers' choices matter? *Accounting, Organizations and Society*, 57, 73-87.

Accounting: Auditors Risk Assessments

Lohrey, P. L., DiGabriele, J. A., & Nicholson, J. (2017). A risk assessment of intangible asset valuation: The post-hoc association between goodwill impairments and risk hazards in mergers and acquisitions. *American Journal of Management*, 17(1), 34-47.

Accounting: Bankruptcy Petitions

Avdeev, V. & Nassiripour, S., (2017). A case note: Potential tax strategies for a debtor trying to avoid bankruptcy. *Journal of Corporate Accounting and Finance*, 28(6), 41-45.

Accounting: Controlled Foreign Corporation

Yang, J. & Lauricella, L. (2017). Apple's tax debacle in Ireland. *Journal of Taxation of Investment*, 34(3), 15-28.

Accounting: Corporate Inversion

Yang, J., Lee, J. & Lin, L.C. (2017). The tidal wave of corporate inversion. *Today's CPA*, 44(5), 24-27.

Accounting: Corporate Social Responsibility

Lin, B., Romero, S., Jeffers, A., Aquilino, F. & DeGaetano, L. (2017). Sustainable rankings – Are they consistent across rating agencies? *The CPA Journal*, Jul-17, 48-51.

Accounting: Equity Theory

Yang, J. & Aquilino, F. (2017). The problems of stage acquisition under the new consolidation accounting standards. *International Journal of Corporate Finance and Accounting*, 4(1), 57-71.

Accounting: Foreign Subsidiary Corporation

Yang, J. (2017). The tax disputes between Apple and the European Commission. *Journal of Taxation*, 126(1), 29-37.

Accounting: Forensic Accounting

Yang, J. & Aquilino, F., (2017). Measuring goodwill and noncontrolling interest under the new consolidation accounting standards. *Journal of Financial Reporting & Accounting*, 15(2), 198-207.

Accounting: Giant Eagle

Brunetti, F. & Skarbnik J. (2017). Giant Eagle and Economic Performance under Section 461(h). *The Tax Advisor*, April.

Accounting: Insurance Agencies

Easton, R. (2017). Tax planning unique to selling an insurance agency. *Practical Tax Strategies*, 99(1), 18-24.

Accounting: International Auditing

Kleinman, G., & Lin, B. (2017). Audit regulation in an international setting: Testing the impact of religion, culture, market factors and legal code on national regulatory efforts. *International Journal of Disclosure and Governance*, 14(1), 62-94.

Accounting: Internet Commerce

Yang, J. & Aquilino, F. (2017). Update on e-business tax. *TAX – The Tax Magazine*, 95(2), 21-26.

Accounting: Internet Commerce

Yang, J., Lord, R. & Yoshie Saito, Y. (2017). The evolution of economic nexus in internet commerce, state income and international taxation. *Journal of Internet Law*, 21(7), 21-31.

Accounting: Net Investment Income Tax

Yang, J. & Warren, J. (2017). The effect of the net investment income tax on non-American investors. *Bulletin for International Taxation*, 71(6a), 106-111.

Accounting: Presidential Election

Easton, R. (2017). Role of irrevocable trusts if estate tax repealed. *Estate Planning*, 44(4), 20-25.

Accounting: Startups

Ingersoll-Abbott, J., Vito, M. & Cabarle, C. (2017). Implications of the 2012 JOBS Act for Investors. *Journal of Taxation of Investments*, 34(2), 13-17.

Accounting: Subsidiaries

Collier, D., Chandar, N. & Miranti, P. (2017). Marketing shareholder democracy in the regions: Bell Telephone securities, 1921–1935. *Enterprise & Society*, 18(2), 400-446.

Accounting: Tax Loophole

Yang, J. & Aquilino, F. (2017). Worldwide vs. territorial tax systems – Examining the loopholes. *NATP TAXPRO Quarterly Journal*, 24(3), 31-38.

Accounting: Tax Reporting

Brunetti, F. (2017). . *Federal Tax Accounting*. CCH Clearing House.

Accounting: Territorial Income Tax

Yang, J. & Ouyang, H. (2017). Why no corporate tax inversion to China. *Bulletin for International Taxation*, 71(7), 396-404.

Accounting: The European Commission

Yang, J. & Ouyang, H. (2017). The U.S. multinational corporations' tax problems in Europe. *Practical Tax Strategies*, 98(4), 144-152.

Accounting: Worldwide Tax System

Yang, J., Lord, R., & Saito, Y. (2017). Income shifting: Can the OECD MLI succeed? *Journal of International Taxation*, 28(12), 35-61.

Accounting: Worldwide Tax System

Yang, J. & Aquilino, F. (2017). Taking advantage of a tax loophole in the high-tech Industry. *Practical Tax Strategies*, 99(6), 22-30.

Decision Sciences: Climate Change

Keebler, D., Albertelli, P. & Mascarenhas, B. (2017). A multi-criteria strategic decision making model to assess renewable energy forms. *International Journal of Strategic Decisions Sciences*, 8(2), 1-10.

Decision Sciences: Energy Supply Chain

Rafique, R., Mun, K. & Zhao, Y. (2017). Designing energy supply chains: Dynamic models for energy security and economic prosperity. *Production and Operations Management*, 26(6), 1120-1141.

Economics: Business Ethics

Marcillo, M. & Naatus, MK. (2017). Ethical dilemma: A case of illegal dumping and whistleblowing. *Journal of Business Cases and Applications*, 20, 1-5.

Economics: Cross-Culture

Tang, L. (2017). Mine your customers or mine your business: The moderating role of culture in online word-of-mouth reviews. *Journal of International Marketing*, 25(2), 88-110.

Economics: Electronic Cigarettes

Abouk, R. & Adams, S. (2017). Bans on electronic cigarette sales to minors and smoking among high school students. *Journal of Health Economics*, 54, 17-24.

Economics: Extrapolate Sentiment

Houlihan, P. & Creamer, G. (2017). Risk Premium of Social Media Sentiment. *Journal of Investing*, 26(3), 21-28.

Economics: Infant Cardiac Deaths

Abouk, R., Grosse, R., Ailes, E. & Oster, M. (2017). Association of US state implementation of newborn screening policies for critical congenital heart disease with early infant cardiac deaths. *Journal American Medical Association*, 318(21), 2111-2118.

Economics: Insurance Mandate

Dills, A. & Grecu, A. (2017). Effects of state contraceptive insurance mandates. *Economics and Human Biology*, 24, 30-42.

Economics: Interest Rates

Ng, C. (2017). Link between currency swaps and interest rate swaps. *International Research Journal of Applied Finance*, 8(7), 1-6.

Economics: International Financial Reporting Standards

Axelrod, D. (2017). Optimizing rates: Expressing preferences for sustainable outcomes in present value calculations. *Journal of Applied Business and Economics*, 19(1), 9-19.

Economics: Major League Baseball

Groothuis, P., Rotthoff, K., & Strazicich, M (2017). Structural breaks in the game: The case of Major League Baseball. *Journal of Sports Economics*, 18(6), 622-637.

Economics: Mortgages

Ng, C.(2017). An analysis of mortgage point payment, breakeven duration of ownership, cost of point payment and personal marginal tax rate. *International Research Journal of Applied Finance*, 8(6), 333-341.

Economics: Physician Income

Phelan, J.J., Arize, A., Malindretos, J., Anastasopoulos, P. & Verzani, L. (2017). Monopoly power of the medical school market and high incomes of U.S. physicians. *International Journal of Economics and Business Administration*, 5(4), 19-24.

Economics: Social Media

Houlihan, P. & Creamer, G. (2017). Can Sentiment Analysis and Options Volume Anticipate Future Returns? *Computational Economics*, 50(4), 669-685.

Economics: Youth Smoking

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