



45th Annual Meeting

The Penn Stater Hotel & Conference Center
215 Innovation Boulevard
State College, PA 16803

Official Conference Program

Thursday October 20, 2022

Registration – Registration Desk	7:30 am – 3:00 pm
Breakfast – President’s Hall 4	7:30am - 9:30 am
Welcome – President’s Hall 4	8:00am - 8:15 am
<i>Discussion Regarding Publication in the Peer-Reviewed Conference Proceedings</i>	8:30am - 9:30 am

Norman Sigmond, Kutztown University of Pennsylvania

Chairman, NABET Executive Board

Jerry Belloit, Clarion University (retired)

Vice Chairman, NABET Executive Board

Session 1: Room 104 **9:35 am – 10:35 am**

ACCOUNTING/FINANCE / MARKETING

Session Chair: David Latzko, Pennsylvania State University

The Role of Colleges and Universities in Bridging the Financial Literacy Gap

Sinead Gallagher

Juniata College

The goal of this proposal is to stimulate discussion on the role colleges and universities could/should play in bridging the financial literacy gap. This researcher is concerned about the gap and how it can be bridged through education. Financial literacy education has the potential to improve individual standard of living and reduce income inequality. Financial literacy is a critical life skill which, together with the benefits mentioned above, has a positive impact on the well-being of individuals. Nonetheless, only a handful of States have a state-wide requirement for a stand-alone personal finance course (Pennsylvania not being among them). Given the demographics of those attending colleges and universities, these students are likely to be higher on the financial literacy spectrum. Thus, the purpose of this research is to explore ways that we can reach individuals who are not in our classrooms. The hope is that the findings from this research (which will also include ideas generated by students) can propel us forward, as educators, to address this need.

Has Home Rule Resulted in Higher Taxes in Luzerne County, Pennsylvania

David Latzko

Pennsylvania State University

The budget-making powers of county governments in Pennsylvania are normally tightly constrained by state law. The state legislature imposes statutory rate limitations on property and other taxes levied by local governments. However, municipalities in Pennsylvania are allowed to adopt a home rule charter which shifts much of the responsibility for county government from the state legislature to the local community, including control over the structure and operations of county government. The state legislature specifically stated that counties and other municipalities adopting a home rule charter are not bound by the state legislature's maximum tax rates and may set rates higher than the limits provided in state law for real estate taxes and for personal taxes levied on residents. A major concern of home rule critics has been the potential abuse of local taxing powers. Opponents of the proposed Luzerne County home rule charter in 2010 argued that home rule would lead to higher taxes. Little research has been done on this question of the impact of home rule on county and municipal budgets in Pennsylvania. This paper will present a case study investigation on the effects of the adoption of a home rule charter on the taxes paid by Luzerne County residents.

The Blockchain Technology and Digital Marketing

Gerardo Eloy Soto Ruiz

Jeffrey Yi-lin Forrest

Xiaoxu Han

Ralph E. McKinney, Jr.

Anindya Chatterjee

Autonomous University of the West

Slippery Rock University of Pennsylvania

Baylor University

Marshall University

Slippery Rock University of Pennsylvania

This paper reviews the literature on blockchain technology in light of digital marketing. It also highlights specific characteristics of that technology that is revolutionizing business practices. We sorted through published research to identify patterns and associations between blockchain technology and digital marketing. The methodology of documentary research facilitates a broad view of the bibliography and systemic review of the literature. This paper presents applications of blockchains in different areas of business, such as financial services, supply chains, health care, tourism, and smart contracts to execute secure transactions on exchanges. Specifically, digital marketing is emphasized within the environment of social networks, such as Facebook, Twitter, YouTube, LinkedIn and Instagram. Based on the behavioral data of customers within social networks, this paper also describes the current state of digital marketing and its future trends. We conclude that blockchain technology will consistently influence future operations of digital marketing, social media marketing (including influencer marketing), e-commerce, and analysis of networks. Understanding the disruptive effect of this technology's potential on industries and people's lives can prepare the world to eventually embrace the technology in the years to come.

Session 2: Room 105

9:35 am – 10:35 am

ACCOUNTING/ECONOMICS/FINANCE

Session Chair: Joshua Chicarelli, PennWest University-California

Are Emily and Greg Still More Employable Than Lakisha and Jamal in Public Accounting Firms

Mark Anthony Nickerson
So-Jin Yu

State University of New York-Fredonia
State University of New York-Fredonia

According to the 2021 American Institute of Certified Public Accountants (AICPA) Trends Report, only 7% of new accounting graduates with either bachelor's or master's degree are Black, an unchanged statistic for the past 15 years at least, despite a number of efforts by the AICPA to increase diversity and inclusion among students enrolling in accounting programs across the U.S. Additionally, only 5% of new hires in the U.S. CPA firms were Black in 2020, representing a decrease from a high of 8% in 2007. While the industry presses for more Black students to enroll in accounting programs, is that enrollment the true remedy? Specifically, are Black graduates successful in the job hunt as compared to their White peers? This study seeks to evaluate the validity of this notion through primary research of accounting firms based on the 2003 landmark study. Are Emily and Greg more employable than Lakisha and Jamal? A field experiment on labor market discrimination, but within the scope of public accountancy.

Session 3: Room 106

9:35 am – 10:35 am

PEDAGOGY

Session Chair: Robert John O'Connell, York College of Pennsylvania

Student Engagement During Class time

Monica L. Law

Marywood University

Engaging students during class time is important for a variety of reasons. Ultimately, if students are actively engaged in the learning process, it can help promote a meaningful experience, and aid in the transfer of what has been learned into a practical real-world situation. This is important because, as educators, we are preparing students for the real world. It is important they have retained as much information as possible for the effective transfer of learning into that work environment. The purpose of this presentation is trifold: 1) Discuss why engagement is important, 2) Discuss strategies to promote engagement during class, and 3) Discuss the student perspective in what helps them stay engaged during class time.

Teaching Respect in the Business Curriculum

Robert John O'Connell

York College of Pennsylvania

The genesis of this paper was my evening review of the very first online discussion question assigned to my mostly-freshman principles class identify what the manager was doing 'wrong' to push you away from, or at least make you unhappy in your job. For many of those students, this was most likely the first short essay they had written in college. Several indicated that lack of respect was at least one of the motivators to them quitting a job. Later, in the classroom, where I could put faces to the responses, I noticed that a couple of students with that response were African-American students, just anecdotal and nothing I commented on. However, a day or two later I read and saw on TV a report about a local murder where the arrested suspect who was African American, stated to authorities that he shot the victim because he disrespected the suspect. Again, anecdotal, but it caused me to question if this concept of respect is much more important to different racial, ethnic, and cultural groups than it is to others. Understanding the importance, sensitivity, and significance of this concept may not only improve our teaching approach, but also, better prepare future managers and business leaders. Therefore, this exploratory research will explore the existing research and conclusions to determine if evidence supports my anecdotal observations, and if such research supports the need for greater coverage of this topic in business courses.

Session 4: Room 107

9:35 am – 10:35 am

FINANCE / HEALTHCARE

Session Chair: Jerry D. Belloit, Clarion University (retired)

Playing Tag Allows Student Athletes to Chase Higher NIL Profits

David Gargone
Donald Conway
Meaghan Kelly
Kyle Vandenberg
Ryan Vandenberg

Misericordia University
Misericordia University
Misericordia University
Misericordia University
Misericordia University

The implementation of name, image and likeness (NIL) practices has continued to impact the collegiate athletics industry, especially in terms of the recruitment of potential high school and transfer student-athletes. For these student-athletes, gone are the days of just considering academic majors, athletic facilities, and relationships with peers and coaches. Now, potential student-athletes need to consider their personal brand growth and earnings potential as part of this process. This study examines the opportunities for brand growth in this process and the impact university athletic departments and individual programs can have on potential student-athletes. An analysis of projected student-athlete NIL valuations and how athletic departments and programs influence these values was conducted.

Governmental Response to Surprise Medical Billing Practices

John Cameron

Penn State University

No surprise medical billing legislation affords states the ability to protect consumers from certain health care balance billing practices. Federal and state consumer protection laws now apply to situations in which unforeseen medical services are rendered by an out-of-network provider at an in-network facility. Balance billing practices apply to bills exceeding the amount of an insured individual's cost sharing requirements including copayment, coinsurance or deductible obligations. State intervention will need to be considered in light of existing insurance oversight that is reserved to the states. In response, states have begun to introduce legislation or executive actions to address the issue of surprise medical billing practices. The no surprise bill concept raises social concerns, insurance protections, consumer notice, disclosure, patient consent, access to care, equal healthcare, prohibitions, and compliance enforcement. Governmental authority and responsibility in matters of health insurance and managed care plans is essential in order to coordinate covered services, rate settings, plan methodologies and reimbursement obligations. Health insurance decisions are made in conjunction with health insurers, health care providers, employers, consumer advocates and the general public. Prior research to examine the variances in the policy making associated with medical balance billing legislation or executive action within the United States has been limited. To address this gap in the literature, this paper will examine surprise medical bill legislative trends including health care network adequacy, assignment of benefits, enrollee rights, payment of claims, cost sharing arrangements, dispute resolution process, consent to services requirements, and standardized methodology.

Session 5: Room 104

10:50am – 11:50am

MARKETING

Session Chair: John M. Zych, The University of Scranton

Itching for Better Service - Help Yourself

Audrey Guskey

Duquesne University

While there is an abundance of research on how a company can provide better service, there is little research on how consumers can get better service. This research is positioned from the consumer's view. How can a consumer get better service? The philosophy of the research, customers helping service providers, is contrary to popular belief. Most consumers believe that it is solely the job of the service provider to help them. Wrong! It is also their job to help the provider satisfy them. The research behind *Itching for Better Service? Help Yourself!* provides practical rules and tools for customers to get the service that they want. The author has been conducting research on customer service for over 30 years. This study collected and analyzed 1,548 stories from consumers which tell strategies of how they got better service. These stories morphed into ten ITCHES: WHICH? NICHE, PITCH, BEWITCH, HITCH, ENRICH, GLITCH, BITCH! SNITCH, DITCH & SWITCH. Within each of these are Service Rules for how to be treated like a favorite customer such as: What's it worth to you? Know your role. Tell your story. Act the part. Make a friend. Be out of sync. Stop the twitch. Complain right. Create a buzz and Vote with your dollars. Each rule includes real-life stories from consumers that illustrate how that rule was used. The practical tools consumers used for putting each rule into practice are also included in the paper.

Teaching Students How to Incorporate an Emerging Segment in Marketing Strategy Formulation

John M. Zych

The University of Scranton

Developing effective marketing strategy requires accurate identification of emerging target markets. It is not sufficient to look at current market conditions; consideration of developing trends is paramount. For example, in the automotive market developing market conditions include new government incentive programs for electric cars that are conditioned on where the parts originate. Students were assigned a group project to develop a marketing plan and presentation for an assigned automobile model from a domestic or foreign manufacturer. Superficial consideration of target markets would explore consumer preferences for American heritage brands such as Ford and GM versus foreign manufacturers. Traditionally, automotive markets were delineated along these lines. A more sophisticated approach, however, would consider an emerging segment which looks beyond the brand name and where a vehicle is manufactured. Additionally, it would consider where the parts used in the manufacturing process are sourced as part of its decision-making process. For this segment, identifying an automobile as domestic or foreign is more complicated than looking at the brand plate on the vehicle. The conference presentation will use examples from a marketing strategy class to illustrate how to integrate current market conditions with emerging trends. Student reactions to the assignment also will be discussed.

Session 6: Room 105

10:50 am – 11:50 am

ECONOMICS/FINANCE

Session Chair: Jeffrey Yi-lin Forrest, Slippery Rock University of Pennsylvania

GDP and Monetary Policy

William Carlson

Duquesne University (retired)

In 1980-82 Paul Volcker solved the 1965-82 inflation problem with back-to-back recessions in 1980 and 1981-2, unemployment of 10.8%, and a Fed Funds rate of 20%. It was a "hard landing". Now Chairman Powell faces another bout of inflation with hopes of a squishy if not soft landing. The question is: Is it possible to stop inflation without having a recession. We have run some inflation regressions on money growth and interest rates without much success. But we have noticed that recession declines in GDP and increases in unemployment have led to inflation declines. Accordingly, we believe that inflation is affected by a chain of events running from money and interest rates to GDP to employment and then to inflation. It turns out also that other events such as oil shocks and the shipping traffic jam of the second half of 2021 affect the supply chain and increase prices. In this part of the paper, we look at how the relation of GDP to monetary policy changed around 1984 as well as the surprising persistence of energy problems. First, we look at how money and the Fed Funds Rate affect GDP, then how oil prices affect inflation. In Part 2 inflation is investigated.

Remarks on Production Possibilities Optimal Production Correspondence and Conditional Factor Demand

Jeffrey Yi-lin Forrest
Kurt Schimmel
Fen Wang
Ashkan Hafezalkotob
Jian Liu

Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania
Central Washington University
Islamic Azad University, South Tehran
Nanjing University of Science and Technology

By taking an axiomatic approach, this paper looks at several of the main results in the producer theory to see whether they hold true generally or only conditionally in light of a firm's value-belief system. By

employing the language and methodology of multi-dimensional Euclidean spaces, this paper derives its results without imposing those unnecessary conditions as widely done in the literature. By constructing counter examples, it can be shown that the optimal production correspondence is not generally homogeneous of degree zero; and it reestablishes several well-known results that hold true under very specific conditions in more general terms. At the same time, this paper elevates several other conclusions that are important in producer theory, such as Shepard's lemma, to much stronger versions. A few topics of expected significance are suggested for future research in the conclusion section.

Session 7: Room 106

10:50 am – 11:50 am

PEDAGOGY

Session Chair: *Linda Hall, State University of New York–Fredonia*

Comparing Student Learning and Course Evaluation Among Teaching Modalities Before and During the COVID19 Pandemic

Kuan-Pin Chiang

Central Connecticut State University

This study conducted a comparison of face-to-face, online and HyFlex teaching modalities in an undergraduate course taught by the same instructor over three semesters to determine if there were differences in student learning and course evaluations across modalities before and during the pandemic. The results show that teaching modality does not significantly affect student perception on the types of skills and knowledge emphasized in the course. Overall, student grades and course evaluations although online and HyFlex modalities require students to put more effort and personal responsibility to accomplish learning objectives of the course. Neither modality was more effective than the other before and during the pandemic.

Primary Education Outcomes and Efficiency in Sierra Leone: Evidence from the Sierra Leone Integrated Household Survey

Elkanah Faux

Bowie State University

This paper investigates the factors that affect students' performance measured using literacy and numeracy in primary schools in Sierra Leone using data from the Sierra Leone Integrated Household Survey (SIHS). SIHS is the third income and expenditure survey of Sierra Leone collected in 2018 that gathers household members' characteristics on agriculture and consumption. The study differs from other studies that use completion rates rather than students' test scores in reading and math to measure educational outcomes. The developed model links reading and numeracy skills to a set of household-specific and socioeconomic characteristics of the pupils and how they affect primary education outcomes in Sierra Leone. The findings suggest that the Government can enhance the efficiency of the primary school system by providing qualified teachers and allocating more public funds to primary Education.

Session 8: Room 107

10:50 am – 11:50 am

TECHNOLOGY

Session Chair: *Joshua Chicarelli, PennWest University-California*

Public Policy Expenditures: IT Budgets

Carolyn LaMacchia
Scott Mehall

Commonwealth University-Bloomsburg
Commonwealth University-Bloomsburg

Establishing and maintaining a secure cybersecurity management policy is a challenging ongoing responsibility for all organizations. This need is particularly important to those organization where processing private personal information is integral to operations. Government municipalities of various sizes direct budget funding to various initiatives driven by the constituents that elected them to office. Some of the budget is directed toward Information Technology (IT) where cybersecurity protection is funded. How much attention is necessary to protect the services that are dependent upon IT? This research exams of trends in IT expenditures in publicly available budgets for a wide variety of municipalities.

Blockchain: Public, Consortium or Private

Carolyn LaMacchia
Scott Mehall

Commonwealth University-Bloomsburg
Commonwealth University-Bloomsburg

Although often associated with cryptocurrency, blockchain platforms are the foundation for a wide variety of applications. There are three distinct blockchain designs which differ by the parameters directing participation and the block verification process. With current attention on blockchain resources requirement and some unique cyber security threats, it is important to select the appropriate blockchain design when addressing the security sharing of information. This research describes the three varieties of blockchain implementations. It examines data on existing blockchain use cases to develop insight in industry trends to blockchain implementation designs.

Session 9: Room 108

10:50 am – 11:50 am

BUSINESS

Session Chair: *Adnan Chawdhry, PennWest University-California*

How Green is the Green New Deal

Jerry Douglas Belloit

Clarion University of Pennsylvania (retired)

This paper will look at the costs and benefits of an actual implementation of a solar home in Florida and a plug-in hybrid. The advantage of this study is actual primary data with actual real costs and real cost usage. This study will provide a cost-benefit analysis of the actual costs of implementing the solar system and its extension to the operation of a plug-in hybrid Ford Escape. The study will show that the Modified Internal Rate of Return on the Solar System projected conservatively to be 9.6%. The extra cost for the plug-in hybrid has a payback period of 4.59 years. The study points out several of the hidden assumption difficulties in doing an accurate cost-benefit analysis of implementing solar and EV solutions. It also points out the relative carbon footprints of various methods of energy production necessary to support implementation of Solar and EVs.

Employee Susceptibility to Social Engineering: A Conceptual Framework Using Demographics and Principles of Persuasion

Amy Washo

Marywood University

This presentation will discuss the theoretical and conceptual frameworks used to guide a proposed research study on social engineering susceptibility. Social engineering can be defined as the act of manipulating human beings, most often with the use of psychological persuasion, to obtain unauthorized access to systems containing data, documents, and general information that the social engineer should not have access to. There are several ways in which research studies can be planned and implemented and various lenses through which these studies are viewed. Specifically, a theoretical framework grounded in Cialdini's principles of persuasion is one way to better understand social engineering susceptibility in organizations. These principles can be used in conjunction with a cybersecurity framework to study whether those two concepts together influence whether employee demographics have an impact on social engineering susceptibility of employees in organizations. Graphical representations of the framework will be provided, and the specific framework developed by the researcher allows for flexibility for businesses of all types and sizes to use the framework as it best suits their business needs.

Is Self-Efficacy an Attribute or Skill of Professional Development

Scott T. Stroupe

Penn State University - Behrend

Controlled experimental and field studies support the conclusion that a person's belief in their capability to achieve a goal correlate to their self-motivation and action towards that goal. (Bandura, 1997, 2008b; Bandura and Locke, 2003). The strong association between self-efficacy and career choice (Betz & Hackett, 1986), job engagement (Han, Perron, Yin, & Liu, 2020), and perhaps even entrepreneurship (Boyd, Vozikis, 1994), makes it relevant to the objectives of professional development. This review of research focuses on whether self-efficacy should be addressed as a discreet skill to be taught in the context of a business school's professional development program.

Session 10:Room 104

1:10pm – 2:10 pm

ACCOUNTING/TECHNOLOGY

Session Chair: *John D. Grigsby, Thomas Jefferson University*

How to Avoid an IRS Audit

John D. Grigsby

Thomas Jefferson University

The recently enacted Inflation Reduction Act substantially increased funding for IRS audits and other enforcement measures. The Act provided funding for hiring 87,000 Revenue Agents to perform audits of tax returns. As a result of the Act, the chances of being selected for audit have increased significantly. IRS audits are extremely stressful, painful, time consuming and expensive. This paper discusses ways to avoid an IRS audit, what to do if selected for an IRS audit, and how to appeal a negative decision.

Cybersecurity Immunity: A Survey of Data Security Practices Among Tax Professionals

John D. Grigsby

Linda A. Hall

Thomas Jefferson University

State University of New York-Fredonia

Identity theft and data security have been an ongoing problem for the Internal Revenue Service and the tax profession. Although joint efforts by the Internal Revenue Service, Congress, and the tax community have been made to raise awareness among tax practitioners and strengthen data security across the tax industry, thefts reported by tax professionals to the Internal Revenue Service have risen each year since 2015. Identity theft and data security breaches can have a devastating effect on a tax professional's practice.

Maintaining and safeguarding confidential client information must be a top priority for every tax practitioner. The purpose of this research is to determine the Best Security Practices of tax professionals during the tax season of 2023. These practices should be considered for on-going professional and practice development, and in accounting curricula to support the sustainability of accounting practices in the face of future thefts and breaches. We hypothesize that many tax practices have unknown security weaknesses and are vulnerable to attacks and theft. We further hypothesize that a majority of tax firms underestimate the impact associated with the breach of data security. Lastly, we believe that firm characteristics influence preparedness and the level of risk tolerance necessary for sustained operation. This study evaluates data in terms of responses to survey questions posed by the research team to a sample of tax firms.

Session 11: Room 105

1:10 pm – 2:10 pm

PEDAGOGY

Session Chair: *Lisa M. Walters, State University of New York-Fredonia*

The Limitations of Career Centered College Curriculum: A Meso Economics Approach

Samuel Enajero

Bowling Green State University

No doubt, education is viewed as the acquisition of human capital that helps stimulate technology and socio-economic growth. Long-run economic growth is a function of innovations by economic agents who are carriers of new ideas. Employment and unemployment are short-run economic phenomena and may not lead to sustainable growth. Moreover, innovations for growth occur at a higher-order generic domain than employment that rises and falls at a lower operational domain. Based on Schumpeterian meso-economics analysis, social progress propelled by never-ending restructuring at the first-order rule is initiated by rule carriers of education for innovation. This paper argues that learning for innovation occurs in a higher domain, a different consciousness, than learning for employment for the sole purpose of routine operational tasks.

Effect of COVID19 on the Standardized Field Test Results for Undergraduate Business Students

Cheryl Moore
Rajkamal Kesharwani

Mercyhurst University
Mercyhurst University

Mitigating a global pandemic was certainly not at the forefront of planning for educators prior to March 2020. Educators were forced to move classes out of the classroom in a matter of days, while still offering students the level of education they expected and deserved. Students were expected to navigate online learning while working through various obstacles like poor and no Internet access, time zone differences and having family members in the same area. This challenged students mentally, socially, and psychologically as they were eventually required to return to campus but with one foot in the classroom and one foot remaining in remote learning. This empirical study examines the effects of Covid 19 on the Educational Testing Service's Major Field Test taken by undergraduate students studying in the business department of one university in Northern Pennsylvania through analytics methods applied on data collected during a four-year period.

Session 12: Room 106**1:10 pm – 2:10 pm****BUSINESS / MARKETING****Session Chair:** *Michele C. Welliver, Susquehanna University***Antecedents and Outcomes of Privacy Concerns in a Retail Loyalty Marketing Context**Richard D. Kocur
Jeffrey M. BuckGrove City College
Purdue-Global University

Given the volume of information now being produced, gathered, and analyzed in marketing exchanges, information privacy is a growing concern among consumers and retailers alike. This research made use of an existing and validated model called Antecedents-Privacy Concerns-Outcomes (APCO) to assess the model's applicability in a retail loyalty marketing context. Data was gathered via a survey instrument administered to an online panel of loyalty card shoppers with a major United States grocery store. Structural equation modelling was utilized to analyze and interpret the relationships between the antecedents and outcomes of a concern for information privacy. Research findings suggest that privacy awareness has a direct impact on a concern for information privacy in a retail loyalty marketing context, regardless of age or gender. Furthermore, shoppers with a heightened concern for information privacy also exhibit higher privacy protecting behaviors. Results of this research extend the application of the APCO model and will help inform the decisions made by retailers regarding the privacy elements associated with their loyalty marketing programs.

The High School Sales Competition: A New Recruitment Tool for Professional Sales Programs

Michele C. Welliver

Susquehanna University

As undergraduate enrollment continues to decline, college choice is not just about where but whether to attend. Although recruiting high school students is the role of university admission departments, faculty are increasingly being asked to assist writing personal notes to prospective families, speaking on panels, and attending admission events. In this presentation, the discussion will center on how hosting an annual high school sales competition on a university campus can supplement current efforts and be a key recruitment tool. Because the competition is open to all high schoolers, students who may not have considered the school, or attending college, may visit campus. Testimonials from high school students, teachers, university faculty, and student volunteers will be shared regarding their experiences at the event. Also discussed will be follow-up survey data and admission statistics resulting from the competition. Ultimately, the goal of the presentation is to illustrate how the High School Sales Competition helps promote the Professional Sales program, recruit students, and gain buy-in from the campus community.

Session 13: Room 107**1:10 pm – 2:10 pm****BUSINESS/SPORTS MANAGEMENT****Session Chair:** *Norman C. Sigmond, Kutztown University of Pennsylvania***The Hidden Taxes of the Name Image and Likeness for Student Athletes**

Andrew Junikiewicz

Albright College

The National Collegiate Athletic Association (NCAA) and Pennsylvania Interscholastic Athletic Association (PIAA) have enabled collegiate and high school student athletes to monetize their Name,

Image, and Likeness (NIL). This recently added initiative will play an important role in allowing student athletes to build and market their brands with national, regional and local companies. This paper examines the tax consequences that student athletes need to consider in monetizing their NIL brands.

Is a Professional Athlete Property of the Team?

Norman C. Sigmond

Kutztown University of Pennsylvania

In professional sport, should the athlete be thought of as the team's property? In current practice, the team has the right to trade an athlete to another team as it might trade physical property. Also, the team, the seeming owner of the player (property) could have significant power over the player in terms of the player's athletic training, performance on the field, food, injury treatments and rehabilitation, rules for drug and other substance consumption and other seemingly personal aspects of the athlete's life. However, does this mean that the team owns the player as though the player were property? Since the inception of professional sport, this issue has been discussed and legally challenged via union contract negotiations and in the courts. Has the issue been settled? This article will explore the practical and legal aspects of this question by examining the most significant of the legal challenges.

Session 14: Room 104

2:30 pm – 3:30 pm

PEDAGOGY

Session Chair: *Mark Michael Capofari, Penn State University*

Mentorship for the Enhancement of Personal and Professional Development in the Transition from College to Early Careerist

David William Jordan
Peter Mills Eberle

Slippery Rock University of Pennsylvania
Penn State University

The importance of soft skills for those beginning their professional career is vital for early success. Individuals nearing the end of their college experience often have many of the necessary knowledge, skills, and abilities. However, have not accrued enough life experience to effectively employ these tools in the most effective manner with their peers who possess more job-based experience. Research suggests effective mentorship can help bridge this gap by helping individuals activate personal resources to achieve career goals in the uncertainty experienced by most early careerists (Dumulescu, Daniela & Sarca, Diana & Necula, Constantin, 2020). Other research suggests mentorship can improve self-efficacy and career adaptability for greater employability (O'Malley & Antonelli, 2016; James, 2019). Our research will examine additional evidence associated with mentoring and those entering the professional workplace. This study will build on other mentorship models, such as Bolton-King, 2022 and James, 2019, and will include developing a plan to study data post-graduation.

How Am I Doing? A Pilot Study of Consultative Grading as Performance Management

Mark Michael Capofari

Penn State University

Business educators receive considerable criticism for prioritizing theory over practice, leaving students under-prepared for the practical demands of real-world companies (Baldwin et al, 2011). This has led to a shift towards experiential education to strengthen the career readiness of business majors (Bghagra & Sharma, 2018; Niman & Chagnon, 2021). These efforts have begun to pay off. Employer surveys indicate noticeable gains in career readiness (Succi & Canovi, 2020), but a few challenges persist, including the ability of students to learn from feedback (Jose et al, 2022). Predominant assessment strategies in higher

education leave little space for constructive criticism and utilize practices that bear little resemblance to current best practices in performance management.

This paper will present the results of a pilot project that seeks to integrate consultative grading, a variant of un-grading or labor-based grading practices (Blum, 2020, Taylor, 2022) into a multi-stage, semester-long research project in an upper-division logistics management course. Consultative grading involves a continuing dialogue between the student and the instructor, with the student conducting a series of self-assessments that are then negotiated with the instructor. Participants will learn more about the challenges and opportunities related to the integration of new grading practices in business courses, such as consultative grading and evaluate the nexus between classroom-based assessment and corporate rankings that utilize performance management standards.

Session 15: Room 105

2:30 pm – 3:30 pm

PEDAGOGY/BUSINESS

Session Chair: *Lisa Marie Walters, State University of New York -Fredonia*

Embedding Crisis Management Modules in Business Core Courses

Robert S. Fleming
Michelle Kowalsky

Rowan University
Rowan University

During the past year, we developed and implemented crisis management modules in all sections of four business core courses. During the Spring 2022 Semester, over 1,350 students in 40 sections of these four business core courses experienced these innovative and timely learning modules. Our presentation will share our experience and the process that we followed which included a dedicated team of business school faculty and regional business leaders. This innovative project received an "RCB Dean's Choice Teaching Award" and has been recognized in an article in "AACSB Insights." This initiative is part of the commitment of the Rohrer College of Business to prepare our graduates for the many challenges that they will face throughout their business careers and is part of our commitment as a regional and national "thought leader" in crisis management.

Defending the Opposition: A “Hornswoggle” to Overcome Confirmation Bias

Al Warner

Penn State University

Cognitive biases are systemic lapses in rationality that lead to poor or incorrect decisions. These are usually attributed to intuitive or heuristic-based decision models versus more considered reasoning. One approach to helping people remedy this problem is through debiasing interventions or specific efforts to resolve a particular bias by forcing people out of reliance on heuristics and into deliberate reasoning. The debiasing technique described here addresses confirmation bias, or the tendency to seek out supporting evidence and not consider the alternative. Students are asked to develop a paper topic on issues in discrimination. Once they have chosen, the assignment is released which requires them to write their paper from the opposite perspective. It also requires critique of the argument they build and then to reflect on what could prompt them to make a similar cognitive effort in other topics. Supplemental material for the students includes discussions on identifying good sources and assumptions underlying issues like career choice or merit.

Reimagining the Introduction to Business Course

Lisa Marie Walters
Bret Wagner
Decker Hains

State University of New York-Fredonia
Western Michigan University
Western Michigan University

According to a recent survey, 54% of 18 and 24-year-olds perceive capitalism negatively (Manchester 2021). One mechanism to address this perception is through an Introduction to Business (I2B) course. Bordon (2016) provides that the first experience a student has with a course is critical in establishing expectations for a successful collegiate career. These courses provide a broad survey of business concepts to ready students for further business study and to also excite students in terms of the content (Borden, 2016). This research will provide insight into historical developments of such courses. It will track on-going improvements, including the use of gamification and simulation (Greenlaw and Wyman, 1973; Despeisse, 2018; Elliott et al, 2021), coupled with the use of reflection (Kember et al, 2000; Teach and Szot, 2019). It will deeply explore the use of simulation as it impacts business understanding along with a text accompaniment (Wagner, 2019), specifically focusing on a next generation simulation (NextGenSIM) Scrimmage (Nightingale, 2019; Haines et al, 2019). Two course designs using this simulation will be presented, one where the I2B course is mature, and the other which is in the early stages of implementation. Outcomes of the course designs will be discussed, comparing the results at the school where the curriculum was developed and is more mature, and the school that is less mature in its implementation. These results will center on student feedback. Recommendations for further development of the course will also be offered as well as opportunities for further study related to the curriculum pedagogy.

Session 16: Room 106

2:30 pm – 3:30 pm

SUSTAINABILITY

Session Chair: *Maung Min, Penn State University*

Starting a Business in the Second Half of Life

John Golden

Slippery Rock University of Pennsylvania

Conventional opinion suggests that younger persons are the most likely to start and build successful new businesses. Images of a young Bill Gates or Mark Zuckerberg seem to confirm this observation. Mark Zuckerberg, the founder of Facebook, was himself quoted as saying "Young people are just smarter." Yet the data seem to suggest otherwise. One study concludes that a 50-year-old founder is 1.8 times more likely to achieve upper-tail growth than a 30-year-old founder and that founders in their early 20s have the lowest likelihood of successful exit. (Azoulay, Jones, Kim and Miranda, 2020). If age does seem to predict success, may be different from what we think. This paper investigates some of the reasons why older entrepreneurs are successful and how an online peer-to-peer network of entrepreneurs in the second half of life can share resources and expertise to assist each other with successful startups.

Case Closed: A Mixed Methods Study of How Business Management Students Engage in Sustainable Decision Making

Maung Min
Laura Cruz

Penn State University
Penn State University

This interactive session focuses on the results of a six-semester study intended to foster sustainable decision making across multiple courses in the business management curriculum at one campus of a large, public, research-intensive university. Sustainability, simplistically, covers the pillars of economy, society, and the environment and requires one to make decisions by looking through these lenses, also known as

triple bottom line. Previous studies by the same authors had indicated that students in these courses struggled to achieve higher-order integrative thinking goals when working with the case method. While students could make connections across the domains of the triple bottom line, notably absent was evidence of synthesis, or the ability to bring together concepts across multiple domains in ways that are novel and adaptive. In other words, we wanted to enable them to make more compelling business decisions in a sustainability context. To foster these higher levels of integration, the instructor redesigned the course using a repeated concept-application-integration cycle. The implementation of this cycle served to providing students with repeated opportunities to practice integrating knowledge across multiple domains, culminating in their final recommendations for addressing issues that had arisen within a sustainable decision-making case study. A structured content analysis of these recommendations (n=122) reveal that students were more effective in integrating their knowledge, enabling them to articulate solutions that were more original, actionable, and, ultimately, sustainable.

Session 17: Room 107

2:30 pm – 3:30 pm

BUSINESS/TECHNOLOGY

Session Chair: Satish Mahadevan Srinivasan, Penn State University

Explainable AI and Trusted Corporate Distress Modelling in Zimbabwe

Louisa Muparuri
Nina Kajiji
Gordon H Dash
Victor Gumbo

University of Botswana
University of Rhode Island
University of Rhode Island
University of Botswana

Zimbabwe was once a thriving economy and considered Africa's food basket. However, years of industrial mismanagement and a depreciated currency have led to an economic collapse. Currently, Zimbabwe's *traded corporations* face financial distress and the possibility of delisting. This research fills the knowledge gaps in distress modeling in underdeveloped nations like Zimbabwe. Annual financial data for 2014 to 2021, inclusive, was obtained for the 61 companies listed on the Zimbabwe Stock Exchange (ZSE). Principal component analysis with Varimax rotation was conducted on the computed financial ratios to weight their significance to the objectives of the study. Next, we implicate a machine learning model by invoking a Bayesian enhanced regularized radial basis function neural network (K4-RANN). Estimated feature weights are combined to explain the probability of corporate distress. By incorporating a Softmax activation function and the Generalized Cross Validation error minimization rule the corporate distress model produced an *R-Square* of 99.28% and an Akaike Information Criterion (AIC) of -2292.54. Despite higher accuracy than models reported in extant literature, it is well known that machine-learning models often fail to interpret the rationale behind model weights and associated predictions. This study overcomes this research gap by expanding RANN results through an 'explainable AI' (XAI) investigation. XAI is implemented using SHapley Additive exPlanations (SHAP) to elucidate econometric model results. Game-theoretic SHAP values underscore the reliable explanation of why certain financial ratios (e.g., total assets to debt) are the most significant contributors when seeking to identify financial distress among traded firms in Zimbabwe.

Exploring the Potentiality of Recurrent Neural Networks for Emotion Classification

Satish Mahadevan Srinivasan
Shichu Chen

Penn State University
Penn State University

Textual data in the form of tweets, status updates, blogs, articles are being generated in a vast amount through social media sites and blogs. These textual data are emotionally rich and are a good representative of emotions expressed by an individual or a group. Analyzing the emotions within these textual data can provide us with an idea about how an individual or a community communicate their thoughts and insights on any given topic. Various predictive analytic techniques are available to analyze the emotions within these texts. Widely used supervised classification techniques suffer from the imbalance in the training dataset thus failing to classify the emotional classes. Here, we have explored the potentiality of the deep learning classifier especially the different Recurrent Neural Network (RNN) architectures to address a six-class emotion (anger, sadness, happiness, surprise, love and fear) classification problem. By appropriately tuning the hyper parameters of the RNN classifier our study reveals that both the Long Short-Term Memory (LSTM) and the Bidirectional LSTM performs significantly better than a simple RNN classifier for a six-class emotion classification problem.

Session 18: Room 108

2:30 pm – 3:30 pm

BUSINESS/FINANCE

Session Chair: Cheryl Crespi, Central Connecticut State University

Does Sentiment Depend on Reference Level Evidence from Hong Kong Typhoon Signals

Jinghan Cai

The University of Scranton

Using the typhoon signal mechanism in Hong Kong as a natural experiment, we find empirical evidence supporting the expectation-based reference-dependent preference through sentiment created by days-off from typhoons. First, sentiment is experienced relative to a reference level: The stock market gains from likely day-off from looming typhoons and it is stronger than the holiday effect from weekends and public holidays. Second, the reference level is based on expectation: The market gains more under strengthening typhoon signals but less under weakening signals. Third, not-so-informative good news can be undesirable. The market drops under weak standby signals.

Falsification and Misrepresentation in Professional Credentials: Historical and Contemporary Issues in Credentialing

Cheryl Crespi

Central Connecticut State University

In the contemporary world, falsification of academic degrees and misrepresentation of academic credentials has become a wide-spread phenomena. Unfortunately, just as most of the public cannot distinguish an authentic painting from a forgery, many are unaware of the proliferation of the falsified academic degrees and professional credentials. One government office found that hundreds of federal employees had successfully secured federal employment despite false credentials. Universities and academics are not beyond such misrepresentations, and the accounting profession has engaged in public deception of some professional credentials. This paper explores the historical perspective of academic fabrication of credentials with a key discussion on falsification. The use of prominent examples of falsification help provide illumination to this ethical and moral dilemma.

BEST PAPER PRESENTATION

Session Chair: Lisa M. Walters, State University of New York-Fredonia

Management and Leaders Understanding Communication Dynamics: The Impact of Internal Communication on Satisfaction, Performance, and Motivation

Joshua Joseph Beck

West Virginia Wesleyan College

The purpose of this survey research study was to address the reasons communications preferences of employees are often left unfulfilled. A questionnaire was administered to employees in four mid-sized companies located in the northeastern part of the United States. The researchers found that 178 respondents desire frequent, open, honest, and transparent communication from their organizations and supervisors. Furthermore, across measurements of managers and employees, men and women, baby boomers (approximately born from 1940 to 1964), generation Xr(s) (approximately born from 1965-1980), and millennials (approximately born from 1981-1995) indicate they want to know how their work tasks contribute to the organization. The findings of this study indicate that knowing the reason behind task assignments can create a favorable culture and positively impact job satisfaction, performance, and motivation. Moreover, understanding why the task existed between blue collar and white-collar employees is also significant. White collar employees had statistical differences from blue collar, indicating they desire more information about why they were assigned work assignments and how it impacts the organization. White collar employees were also more satisfied with their jobs than blue collar employees. Finally, baby boomers were statistically more satisfied with their jobs than millennials.

Friday October 21, 2022

Registration – Registration Desk	7:30 am – 12:00 pm
Breakfast – President’s Hall 4	7:45 am – 9:30 am
Welcome – President’s Hall 4	8:30 am - 8:45 am
<i>Discussion Regarding Publication in the Journal of Business, Economics and Technology</i>	8:45 am - 9:30 am

Norman C. Sigmond, Kutztown University of Pennsylvania

Chairman, NABET Executive Board

Jerry D. Belloit, Clarion University (retired)

Vice-Chairman, NABET Executive Board

Session 19: Room 104

9:35 am – 10:35 am

BUSINESS/PEDAGOGY

Session Chair: *Y. Bora Senyigit, King's College*

An Analysis of the Demand for Business Education

Kelly Terhune

West Virginia Wesleyan College

Tracie Dodson

West Virginia Wesleyan College

If purpose of a business is to meet the needs of the customer, and that customer is changing and decreasing in number, an analysis of the business practices and offerings is warranted. As academicians, it is easy to fall into the status quo in terms of mission and curriculum. But as business schools, it is our responsibility to reflect on the market and purpose of our organizations. This research looks at two strands influencing the demand for business education: The mission and purpose of our School of Business and the market demand for qualified professionals in the degrees we offer. An analysis was conducted to look for areas of alignment between current offerings and potential market growth or gaps. Data from the analysis can be used to make informed decisions about curriculum and course changes needed to prepare students for the job market. Results will be presented and a model for duplication will be shared including trend-projections, lessons learned and insights.

Incorporating Data Analytics into a Managerial Accounting Course: Students' Perception

Y. Bora Senyigit

King's College

Managerial accounting education is undergoing a transformation due to the advancements in technology, specifically the use of data analytics. Higher education institutions update their courses by incorporating data analytics into the curriculum. This study introduces the experience of incorporating data analytics into the accounting curriculum, specifically an advanced-level managerial accounting course at a small liberal arts college. When incorporating data analytics into a managerial accounting course, the goal was to teach the same content of the course in an innovative way using a new mindset. This new mindset is based on data analytics and critical thinking skills. The main purpose of this study is to explore students' perception of using data analytics in an advanced-level managerial accounting course at a small liberal arts college.

This study contributes to the discussion on how to incorporate data analytics into the accounting curriculum by providing students' perspectives.

Session20: Room 105

9:35 am – 10:35 am

FINANCE/MARKETING

Session Chair: *Tibebe A Assefa, Bowie State University*

It's Gameday in Pittsburgh: Creating an Artificial Neural Network to Predict Pedestrian Flow Rates to Restaurants and Bars

Bradley J. Congelio

Kutztown University of Pennsylvania

It is not surprising that restaurants and bars alike see considerably more business when the local professional team (NFL, MLB, NHL, or NBA) is competing at their respective nearby home stadiums. In fact, prior studies indicate that not only do NFL games, for example, increase sales by nearly 25-percent on any given Sunday, but restaurants employ upwards of 50-percent more staff during the in-season months. Building upon this understanding, this research uses visitor and demographic aggregation data drawn from anonymous mobile data to construct an artificial neural network that seeks to predict pedestrian flow to restaurants and bars in Pittsburgh, Pennsylvania on gamedays. To further strengthen the model's output nodes, additional information including distance from stadiums, individual game moneylines, team win percentages, day of the week, time of game, and historical weather data is merged on a per day basis with the SafeGraph information.

The Effect of COVID-19 Announcements on the US Stock Market

Tibebe A Assefa

Bowie State University

Sunando Sengupta

Bowie State University

Satina V Williams

Bowie State University

World Health Organization formally announced on 31 December 2019, that an unknown virus found in Wuhan City in China. On 20 January 2020, 282 confirmed cases of COVID-19 and 6 deaths reported from four countries, including China, Thailand, Japan and the Republic of Korea (WHO, 2020). On February 25, 2020, the Centers for Disease Control (CDC) announced COVID-19 heading to be pandemic. On the 11th of March 2020, officially, WHO declared that COVID 19 characterized as pandemic disease. The COVID 19 outbreak on global stock markets was staggering. In this study, the event study method is used to examine the impact of the COVID 19 out-break on US stock markets, specifically comparing the postdate volatility following three key dates: 1) February 25, 2020; CDC's announcement, 2) 11th of March 2020; World Health Organization's announcement, and 3) March 13, 2020; Trump/White House's announcement. There have been other papers studying US market volatility following COVID-19 announcement dates, but this paper will uniquely try to gauge and compare how investors and US markets reacted differently following the three announcements. Our study will shade light on the investors' behavior or reaction to each announcement and which announcement have greater impact on the US stock market. We use DOW Jones and NASDAQ indices to investigate the US stock market. Furthermore, we will investigate to show if there was a lag in changes in investment behavior. We expect to find a stronger market volatility response to the days following Trump's declaration as compared to the previous two dates.

BUSINESS/TECHNOLOGY**Session Chair:** *Yi Li, Slippery Rock University of Pennsylvania***The Pandemic Effect on the Dunning-Kruger Effect in Principles of Economics Classes**

Yi Li

Slippery Rock University of Pennsylvania

Thuy Bui

Slippery Rock University of Pennsylvania

The Dunning-Kruger effect refers to the cognitive bias that people with higher cognitive ability tend to underestimate their performance and people with lower cognitive ability tend to overestimate. We collected data about students' performances and perceptions of their final exam in Principles of Economics class during three stages of the Covid-19 pandemic: Before (fall 2018, spring 2019), during (spring 2020) and after (spring 2022) to study the pandemic effect on the Dunning-Kruger effect. We first confirm the existence of Dunning-Kruger overall. We also find out that compared with the pre-pandemic, during the early stage of the pandemic, students are less likely to overestimate their performance; on the other hand, during the post-pandemic, students are more likely to overestimate their performance. However, the confidence of accuracy of students's estimate on their performance drops during post-pandemic compared with pre-pandemics.

Comparative Analysis of Factors Influencing Consumer Brand Choice and Switching Behavior in GSM Industry in The Gambia

Ansu Bayo

University of The Gambia

Abdou Karim Jallow

Slippery Rock University of Pennsylvania

In The Gambia, Global System for Mobile Communication (GSM) service was introduced by GAMCEL in 2001. The growth in The Gambia's mobile telecommunication industry within the past few years has led to intense competition requiring the four GSM operators to devise strategies back-up by customer focused policies. To stay competitive, operators develop competitive strategies with focus on factors that influence consumer brand choice and switching behavior. The aim of the research was to investigate the possible causes of customer behavior and choice regarding brand switching in the mobile cellular industry in The Gambia. Quantitative research method was used to collect data. A random sample was taken from a cross section of GSM users from the four operators within the West Coast Region and Kanifing Municipal Council. A questionnaire was designed and distributed among 200 respondents with 50 questionnaires for each service operator. Descriptive statistic and correlation analysis methods were used for analysis and interpretation of data through STATA 2013. The results showed that factors such as service quality, price, and customer service/care (independent variable) have significant impact on brand switching (dependent variable). Customer inconveniency has negative correlation with brand switching whereas price, service quality, customer service/care has positive significant correlation. The study concludes that GSM service operators should consider continuous improvement of their service quality, customer service and charge competitive prices to attract more customers and retain the existing one. Further work is required to extend the scope of the study to other regions of The Gambia.

PEDAGOGY

Session Chair: *Mostafa M. Maksy, Kutztown University of Pennsylvania*

Financial Statement Analysis Disruption: The Loss of Continuity Created by Accounting Principle Changes

A.J. Stagliano
Matthew T. Kelly

Saint Joseph's University
Saint Joseph's University

What happens when generally accepted accounting principles change? As a rule, impacted companies are required to restate the prior period's financial data so that there is reporting consistency. But, does this altered rendition of economic history do justice to longitudinal financial statement analysis and the needs of investors to see an authentic picture of business activity outcomes over time? The research reported on here is a case study closely focused on the significant disruption created by the accounting establishment's altering recordation and reporting of lease arrangements through promulgation of Accounting Standards Update 2016-02. Our empirical analysis of companies affected by this fundamental change in financial accounting principles encompasses a three-year study (2019-21) of all firms included in the Standard & Poor's 500 index for 2018. Comparative asset-activity and profitability metrics detail the abrupt series deflection in several standard financial statement analysis ratios.

Millennial Generation Perceptions on Sustainability

Shruti Gupta
Denise T. Ogden

Penn State University
Penn State University

Millennials are an important demographic with an estimated spending power of \$2.5 trillion/year. According to several sources, this population is highly concerned with sustainability and are willing to spend more with companies that embrace these practices. In this paper we present results of qualitative research based on in-depth interviews with millennial consumers concerning their knowledge and perceptions of sustainability. The goal of the research is to uncover perceptions on sustainable business practices and attitudes toward companies with sustainable business models.

Is Free Cash Flow Helpful in Investment Decisions? The Case of the US Utilities Industry Sector

Mostafa M. Maksy

Kutztown University of Pennsylvania

The purpose of this study is to identify the accounting definition of free cash flow (FCF) that is the most helpful to investors in the Utilities companies. The results would help retail investors make better decisions and may encourage accounting standards setters to require the Utility Industry Sector companies to use a specific definition of FCF to enhance comparability. Using correlations and multiple regression analysis on a sample of 3,352 observations covering the 30-year period from 1988 to 2021, the author concludes that FCF information is not helpful in investment decision-making with respect to the Utility Industry sector. This result is in agreement with some prior research in the literature review.

Session 23: Room 108**9:35 am – 10:35 am****BUSINESS/FINANCE****Session Chair:** *Eric L. Blazer, Millersville University of Pennsylvania***Catholic Colleges: “At Risk” Before the Pandemic**

Michael J. Gallagher

DeSales University

The financial realities of higher education override many of the commitments that institutions make to the various potential missions of a Catholic University. Small regional tuition driven catholic colleges follow the demands of the customer and the higher education landscape. The best response for any given institution will depend greatly on how other institutions change behavior (Grawe, 2018). The elite universities use their endowment to spend more money per student as compared with the smaller tuition driven colleges. Many of these colleges are also building an impressive physical plant with the elite colleges using donations and their endowments as compared to the small tuition driven universities using debt financed bond issues. Catholic Colleges and Universities are also facing financial risks because of the narrowing enrollment pipeline from Roman Catholic K-12 enrollment. This enrollment fell by 6.4 percent in the fall of 2020 (Seltzer,2021). This paper provides an analysis of the financial position and results of operations at selected catholic universities. The study uses a random selection of thirty catholic colleges originally broken into three tiers based on endowment. The study included the fiscal years ending June 30, 2018, June 30, 2019 and June 30, 2020. The 990 tax forms for these years were used to create the summary table.

Session 24: Room 104**10:55 am – 11:55 am****ACCOUNTING/FINANCE****Session Chair:** *Sunita Ahlawat, The College of New Jersey***A Preliminary Analysis of Open Web Payments**Andrew Mangle
Adetunji OduduwaBowie State University
Bowie State University

The world wide web is an amalgamation of content and services. The Interledger protocol proposes a novel paradigm for open payments and supports near-instant reconciliation to support web monetization. The research explores the technology protocol and open web payment architecture to enable web monetization, specifically content creators, through existing platforms and business models. Various open web payment protocols are analyzed to highlight differentiating features to offer literature supported critiqued to aid firm-level strategic opportunity. This research evaluates opportunities and challenges addressed through available web payments and explores the specific use case of content creators using open payments. A systematic literature review and software analysis explore open payment systems.

The Bayer Acquisition of Monsanto

Bruce Alan Kibler

Gannon University

This paper analyzes one of the most expensive takeovers in German history, the acquisition of Monsanto by Bayer. The strategic considerations that led to this takeover are examined, as are the high legal risks that were accepted to push the deal through. The lobbying activities carried out by Monsanto and their impact on the takeover by Bayer are also considered. Furthermore, the importance of corporate

governance and the role of controlling in mergers and acquisitions are examined.

The Public Accounting Oversight Board PCAOB at Work – An Inspections and Enforcement Update

Sunita Ahlawat

The College of New Jersey

In this study, we review the Public Company Accounting Oversight Board (PCAOB) inspections and enforcement actions for eight firms (Big-4 and four second-tier firms) from 2009-2020 to assess the level of regulatory oversight and whether the scrutiny seen in the early years is maintained. Inspection reports identify audit deficiencies in a firm's audit which may also reflect the audit quality. Through inspection reports, we analyze the number of audit deficiencies, the nature and severity of these deficiencies, the financial statements impacted, and whether there are any recurring deficiencies. The PCAOB utilizes enforcement actions such as fines to encourage compliance. We analyze the amount and severity of consequences through enforcement actions. Our analysis revealed a gradual decrease in the percentage of audits showing deficiencies, the severity of deficiencies, the number of firms that fail to address quality control criticisms satisfactorily, and the extent of enforcement actions. In addition, we identified common weaknesses related to the same recurring auditing standards and noticed a downward trend in the frequency of occurrence. The downward trend may suggest that, over time, there has been an improvement in the quality of audits. However, whether it is truly a sign of improved audit quality or perhaps a diminished appetite for regulatory oversight on the part of the PCAOB is debatable. The results do not indicate a significant difference between the Big-4 and Second-Tier firms regarding PCAOB inspection findings and enforcement actions.

Session 25: Room 105

10:55 am – 11:55 am

BUSINESS/MARKETING

Session Chair: *Shahriar Gias, Slippery Rock University of Pennsylvania*

Influence of Personality Traits on Marketing Students' Intent to Pursue a Sales Career

Gary Chao

Kutztown University of Pennsylvania

College advisors help students meet the degree requirements as well as identify their career directions. Here we tried to identify marketing major students who are interested in a sales career. Peltier et al. (2014) developed twenty-two questions to construct the Intent to Pursue a Sales Career (ITPSC) instrument where there are four factors: perceptions of (1) sales ethics, (2) the sales profession, (3) sales knowledge, and (4) salespeople. These intentions can be cultivated through our Marketing education. Meanwhile, we believe their own personality traits may play the role to drive those intentions to seek for sales career. Big 5 personality traits are widely studied in verbal descriptions, personal health, group dynamics and the career choices etc.. We want to see the correlation between ITPSC and Big 5 personality traits. We found that three traits, Extroversion, Openness, and Emotion, correlate with students' intent to pursue a sales career. These findings converge with research on sales career success regarding the first two traits but diverge from existing research regarding the third trait.

Agile Salesforce for a Post-Pandemic World

Shahriar Gias
Justin Proskin
Rachel Beatty

Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania

Drastic changes in the workforce and economy throughout the pandemic have forced marketers to find new tactics to be successful. The objective of this paper is to emphasize the various facets of agile salesforce for business-to-business marketing. The focus here is to explore the types of changes that can affect the salesforce. Furthermore, marketing agility in relation to salesforce agility, and how it empowers the workforce, is discussed. Marketing agility refers to the necessary changes a workforce makes to conform to its new environment. This summary focuses on a strong foundation of the business so they can pivot as necessary. It is about putting the customer first and responding to change agilely. Business to business marketing is all about building long-term relationship. The authors focus on the internal relations that a business needs to adopt to be a successful agile workforce. They focus on the top down, where C-Suite leadership needs to provide the proper leadership and resources for their employees. The authors highlight these various sales outcomes behavior in respect to sales agility.

Session 26: Room 106

10:55 am – 11:55 am

PEDAGOGY

Session Chair: *Denise T. Ogden, Penn State University*

Importance of the Equity-Minded Syllabus

Denise T. Ogden
Eileen Grodziak

Penn State University
Penn State University

The syllabus is often the first point of contact that a student has with an instructor. Syllabi are often seen as contracts between students and faculty and serve to record what will be covered and how students will be evaluated. Syllabi can also communicate the tone of the course and how the faculty member supports students. An equity-minded syllabus review is needed to promote inclusion, especially for first generation and minority students. This type of syllabus sends a message to students that they will be supported. The importance of the syllabus in setting a welcoming tone and tips on how to revise the syllabus to make it more equity-minded will be discussed.

Promoting Grassroots Entrepreneurship and Innovation as the Drivers of Economic Success

Mengsteab Tesfayohannes

State University of New York-Farmingdale

The paper will focus on critical inquiry and the diagnosis of anecdotal facts more broadly. Based on this backgrounder discourse, we will construct a conceptual Eco-system. The objective of the Eco-system is to serve as a helpful reference for the developing nation's developmental endeavors. Our paper will depend on the relevant secondary data extracted from a variety of sources for the construction of the Eco-system. Our discourse will emphasize the elements of the Eco-system to reflect the vital elements of the developmental process. We believe that our paper will make a marked contribution toward effective learning from the successful nation-building experience. The paper will focus on Eritrea as a case point. Eritrea is a small developing country located in the Horn of Africa. Eritrea, as a potentially endowed

country, can achieve faster and more sustainable development by learning from Singapore. Our paper will also attempt to provide helpful recommendations. The paper has a limited scope. Nation-building is a formidable task and requires dedicated efforts. We expect that our research will contribute to this noble objective by providing recommendations. There is proverbial saying: Those who make it best should enlighten you and those who made a mistake should advise you. Emerging nations like Eritrea should foster their commitment by building the ability to enhance their developmental process by learning from other successful nations.

Session 27: Room 107

10:55 am – 11:55 am

PEDAGOGY

Session Chair: Rhonda S. Clark, Slippery Rock University of Pennsylvania

Collaborative Learning Taxonomy: A Practical Guide for Higher Education

Natalie Dick
Sharon Melincavage

Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania

This presentation proposes a taxonomy for collaborative learning that transforms individual, siloed learners into interdependent teams. While Dick et. al. (2022) defined attributes and competencies essential for this transformation, there remains a need for practical guidance that defines learning outcomes for these attributes and competencies, along with instructor approaches for achieving each of these outcomes. The taxonomy for collaborative learning seeks to address this need and presents learning outcomes and instructor approaches for the three attributes of collaborative learning: Identity, Diversity, Interdisciplinarity and Heterogeneity; and the four competencies for collaborative learning: Professional communication, Problem-solving, Conflict resolution and Accountability. The taxonomy is organized into three levels. For attributes of collaborative learning, these levels are categorized as awareness, capacity building, and leadership. For competencies of collaborative learning, these levels are categorized as understanding, connecting and creating. Each of these levels correlates with progressing complexity, length, and integration of collaborative learning teams, working toward student learning outcomes that are self-managed, sustainable, and interconnected using a team mental model, co-regulation and team leadership.

Using the Superior Learning Design Model SLDM to Engage Students in an Online Business Management Class

Jennifer Nightingale
Rhonda S. Clark

Slippery Rock University of Pennsylvania
Slippery Rock University of Pennsylvania

In our effort of attempting to connect with students in a virtual setting, we are tempted to simply translate what we do in the classroom into an online medium, such as lecturing for 50 or 75 minutes via Zoom. Research shows that people are unable to maintain focus for more than 10 to 15 minutes at a time. Thus, we need to utilize best practices for online facilitation that create high-quality connections. This can be accomplished by using the Superior Learning Design Model (SLDM).

PEDAGOGY**Session Chair:** *Amit Mukherjee, Stockton University***L&T Tools for the “New Normal”: Learning and Teaching after COVID**

Miguel R. Olivas-Lujan
Sergio Madero Gómez

PennWest University-Clarion
Tecnologico de Monterrey

While we cannot yet claim to be living post-COVID times, most universities and other institutions of learning in the United States have resumed face-to-face activities by the end of the 2021-22 academic year. But after more than two years of remote, hybrid, masked, and other modes forced by the COVID-19 pandemic, it is becoming increasingly clear that a new normal is emerging for learning and teaching. This research is about how the COVID-19 pandemic has affected learning and teaching in the business disciplines at the university level. I will summarize findings through an andragogically-oriented presentation that includes Zoom-based and other strategies designed to serve university students, faculty members, and other relevant stakeholders during difficult and unexpected times such as the ones we have recently experienced. Findings from this investigation should prepare its audiences for future emergencies using an evidence-based grounding. The presentation will include (1) basics of business education we should not forget (e.g., active learning, backward design, compassionate teaching approaches), (2) recently popularized strategies (e.g., Zoom breakout rooms, Kahoots, Pecha-Kucha, virtual field trips, and other remote-learning technologies), and (3) imagining new possibilities (e.g., added flexibility for non-traditional students, for-credit inclusion of activities within business courses, new technologies including artificial intelligence, instant messaging, etc.).

Politics, Polemics and Public Policy: Weaving Non-Market Strategy into the Business Curriculum

Amit Mukherjee
Naz Onel

Stockton University
Stockton University

Businesses are increasingly affected by changing regulations, activist pressures, media scrutiny, and government policies. Thus, mastering solely markets and market situations are no longer enough. For large transnational companies, market success very often depends on how effectively they navigate their non-market environment of governments, interest groups, activists, and the public. And non-market strategy includes both benign (or ethical) corporate social responsibility/sustainability issues as well as the more instrumental (or amoral) corporate political activity issues in pursuit of the profit motive. In this paper, we contend that representative undergraduate curricula in Schools of Business pay inadequate attention to non-market strategy considerations. This underexposure leads to business graduates underestimating the role of non-market strategy. However, to be successful, these students must not only understand but also be equipped to apply non-market strategy considerations to the challenges businesses face today. They need to be more rigorously exposed to the relationship between business and its variety of non-market shareholders-including the government, social movements, media, and activists to prepare them to develop and implement non-market strategies. We believe business educators can serve students better by developing curricula that emphasize the importance of non-market strategy to market success. In the remainder of the paper, we 1) review representative curriculum content of 60+ AACSB-accredited undergraduate business programs, 2) discuss the educational goals that are met by integrating nonmarket strategy into the curriculum, and 3) provide recommendations on how to integrate non-market strategy considerations into the business curriculum.

FINANCE/SUSTAINABILITY

Session Chair: Lisa M. Walters, State University of New York-Fredonia

Of Course I Recycle: The Case of Dormitory Dwellers' Dirty Secret

Lisa M. Walters

State University of New York-Fredonia

Taylor J. Lemiszko

State University of New York-Fredonia

Christopher A. Shepp

State University of New York-Fredonia

Linda A. Hall

State University of New York-Fredonia

As the world grapples with climate change and organizations institute efforts to reduce their negative impact on the environment, this case study provides insights into key causes that limit participation in recycling activities. Although this case explores recycling on a college campus, the findings suggest that these efforts can readily be evaluated and implemented in a variety of organizational settings. Because recycling tends to rely on individual behavior, the remediations suggested seek to modify behavior. This study's ultimate goal is to provide proposed remediation efforts to improve recycling in collegiate residential dormitory settings, with strategies readily applicable to other organizations. It begins by defining the problem of recycling efforts at the college under study and the goals of remedial actions. Quantitative and qualitative measures are taken to understand the current state of recycling efforts in on-campus housing. These measures are analyzed using statistical quality techniques to facilitate the identification of key causes undermining recycling efforts. Subsequent improvement actions and control features to improve recycling efforts are presented. A risk assessment of improvement actions is conducted, and mitigation strategies are identified.

More than Book Knowledge: Financial Literacy and Habits of College Students

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This paper analyzes the influences impacting college students' decisions related to banking accounts, investment accounts, and spending habits. Additionally, we measured students' perceived knowledge compared to actual financial literacy knowledge using FINRA's financial literacy assessment. Our results indicate that an overwhelming majority of college business students mirror their parents' behaviors when selecting a bank and bank products. Additionally, the majority of students are confident in their financial literacy, yet the results from the survey indicate that they are not familiar with the concepts of inflation, interest rates, and diversification. Using Welch's t-test for unequal variances, results from a basic finance or financial literacy class significantly improve scores for questions related to inflation and also for bond yields/prices for all student populations, suggesting that colleges should consider adoption of such programs for all students.

ACCOUNTING/PEDAGOGY

Session Chair: *Mengsteab Tesfayohannes, State University of New York-Farmingdale*

Alternative Investments Regularity and Fund Performance

Kaveh Moradi Dezfouli

Merrimack College

We use mutual funds' portfolio disclosures to study how fund performance is affected by regular investment in alternative securities. Mutual fund managers have a variety of securities at their disposal to choose from when they devise their investment strategy. These securities are not limited to equities and bonds, rather they include securities such as options, futures, indices, and other funds. Fund managers who regularly choose to invest in investment alternatives may do so because they have superior information, investment capabilities, and knowledge. Furthermore, these investment alternatives can allow the fund manager to better manage risk and achieve the desired portfolio more efficiently. We find that only some fund managers regularly chose to invest in these investment alternatives as they report in their portfolio disclosures. Moreover, our results indicate that fund managers who regularly choose to invest in some alternative securities show superior performances. We attribute fund managers' choice to regularly invest in alternative investment options to fund managers' superior investment knowledge enabling them to successfully manage more complex investments options.

Codification Research and Memo Writing in a Financial Accounting and Reporting Course

Sean Andre

West Chester University of Pennsylvania

Joy Embree

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The Association of International Certified Professional Accountants (AICPA) has a core competency framework that suggests skills important for all accounting majors entering the profession. However, accounting curriculum often requires inclusion of so much technical knowledge that it can be challenging to devote class time towards development of these other skills. The purpose of this paper is to provide an overview of a series of research assignments given to 165 students in the Intermediate Accounting course over three semesters and seven sections. The assignments required students to use the Codification to research an answer to a client's accounting questions and answer the questions by writing a memo. This assignment had the advantage of supplementing required content while taking little time away from lecture. Surveys distributed to students show that generally, students reported these assignments increased their confidence in writing memos, searching through the Codification, and summarizing their findings.

Special Treatment of Politically Connected: Evidence from China

Kaveh Moradi Dezfouli

Merrimack College

In this paper, we examine whether political connections can influence the performance of publicly traded Chinese firms. Specifically, we focus on so-called special status (ST) warnings that are imposed on firms after two consecutive years of losses, as well as the likelihood of being accused of fraud by the China Securities Regulatory Commission (CSRC). Our results show that political connections can help reduce a firm's risk of receiving an ST warning and can even increase its probability of reverting back to normal trading status. In addition, we find that politically linked enterprises are more likely to be accused of fraud. Our results highlight the importance of political connections in business activities and shed light on the potential dark side of this form of external support. While firms can greatly benefit from their relationship with the government, it does not necessarily mean that connected companies enjoy healthy operations or promising future development. These firms may recover after periods of negative earnings, but they also exhibit a greater likelihood of financial misconduct and/or related government investigations.

SPORTS MANAGEMENT/BUSINESS**Session Chair:** *Ronald Dick, Duquesne University***When Did We Go from Ha You Are a Scalper to Hello Partner?**

Ronald Dick

Duquesne University

The professional sports teams and in particular Major League Baseball (MLB) have changed their perception of the secondary market. Why has this occurred? If you price the primary market correctly, the secondary and third marketing should take care of itself. How did Stubhub and MLB relationship evolve? The team attitude of dealing with scalpers has gone from trying to limit them to encouraging them to sell on the secondary market. As Scott Loft Executive VP of Sales for the Oklahoma City Thunder said, “We not only allow our season ticketholders to sell their tickets on the secondary market, we encourage it.” We don’t expect a fan that buys a 41 home game season ticket to attend each and every game. The fans need an outlet to sell their tickets and the secondary market such as ticketmaster, StubHub, SeatGeek, and Tickpick provide it.

The Future of Ethics at Work: A Comparative Analysis of MBA Students and Current Employee Perceptions

Tracie Dodson

West Virginia Wesleyan College

Josh Beck

West Virginia Wesleyan College

The study and research of ethics in the workplace have been ongoing for years. The changing ideas of morality, the evolution of employment laws, and society have influenced perspectives. Although business schools and faculty teach the art and science of ethics, identifying the potential future frameworks and morals of organizations and employees is fascinating and challenging to predict. The latest ethical developments are something that organizations, management, and society should be aware of and monitor. In an attempt to ascertain the direction of business ethics changes in the near term, this research sought to identify potential trends stemming from graduate students’ attitudes in the Master of Business Administration (MBA) program compared to existing employees. Students currently enrolled in an MBA program were surveyed to determine their perception of organizational culture, willingness to speak up about ethical issues, formal ethical programs, supportive ethical environments, and current and future ethical issues (including COVID-19 responses). This data was then compared to the Institute of Business Ethics 2021 Ethics at Work survey findings. Results of the data correlations will be presented and an opportunity for discussion and survey expansion will be provided.

TECHNOLOGY

Session Chair: Osman Suliman, Millersville University of Pennsylvania

Capital Accumulation Education and Innovation in China

Osman Suliman

Millersville University of Pennsylvania

This paper investigates the ability of human Capital (education) to innovate by substituting physical capital, and the extent of disposability of raw (un-skilled) labor in China. Little is known about how reliable and consistent estimates of the extent to which various Chinese regions have benefitted from macroeconomic growth, where China has moved toward a socialist market economy. China's transition to a socialist market economy has been, carefully designed where the gradual emergence of self-governance in rural China has been promoted by the state to regain the governability that it had lost during the economic reform. This paper shows that the effects of Chinese capital accumulation are consistent with predictions of the neoclassical growth model, except that China's human capital has a substantial role in raising productivity, unlike the neoclassical focus on physical capital accumulation.

Evaluating User Perceptions of Privacy for Internet of Things (IoT) Data

Adnan A. Chawdhry

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Karen Poullet

Robert Morris University

Technology has become an integral part of our lives and users have increased adoption of internet-enabled devices. These devices track and record data that many users are unaware of the granularity of the data collected. This study evaluates the users' perceptions of data that is collected by smart devices and the responsibilities of organizations to safeguard this data from breaches and sale to third parties. Users were presented a survey and the results were analyzed in SPSS to determine the how important privacy is the participants and what conditions would result in the participants forgoing privacy for some perceived benefit. Overall, participants would forgo their privacy in favor of health-related benefits and those which would improve the user interface of applications. Additionally, participants were asked to identify their affiliations with social media sites and their active involvement with these social media platforms. Lastly, the researchers assessed different variables to find statistical correlation.

Explainable AI and the Neuroethical Determinants of Disease States in Sovereign Healthcare Accessibility: A Case of Southeast Asia

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Miriam Dash

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For any nation, modeling healthcare accessibility involves a complex set of measures rooted in the ability of individuals of all ages to receive healthcare, especially for those with demonstrated anxiolytic effects. Over the past decade, nations in Southeast Asia have expressed a determined commitment to advance healthcare equity. But the COVID-19 pandemic, among other factors, slowed and then disparaged advances in health outcomes. With a flattening of the COVID-19 curve, sovereign decision-makers now seek to accelerate and spread the ethical delivery of healthcare equities. Our study seeks to identify the determinants of chronic disease states and the ethical issues raised by the increased and improved brain modeling as the process relates to influencing healthy human behavior. The models presented in this study are globally generalizable, but the experimental data has been obtained from the U.S. Center for Medicare and Medicaid Services (CMS). Accordingly, we invoke a multivariate radial basis function neural network with

regularization and Bayesian enhancements to estimate error-minimizing classification. AI modelling bias and trustworthiness are answered by applying explainable AI (XAI) SHAP values.

Conference Concluded

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