

Thursday November 2, 2023

Registration – Registration Desk **7:30 am - 3:00 pm**

Breakfast – Senate Suite **7:30 am - 9:00 am**

Welcome – Senate Suite **8:00 am - 8:15 am**

***Discussion Regarding Publication in the Peer-Reviewed
Conference Proceedings*** **8:30 am - 9:30 am**

*Norman Sigmond, Kutztown University of Pennsylvania
Chairman, NABET Executive Board*

Session 1: Room 102 **9:35 am – 10:35 am**

ARTIFICIAL INTELLIGENCE

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

SWOT Analysis and Best Practices for Using AI in Auditing

Thomas James Tribunella
Heidi Tribunella

State University of New York at Oswego
University of Rochester

As Joseph Schumpeter (1911) proposed, new technology can cause creative destruction that increases productivity and profits in the long run. But like all other innovations of the past, this will cause growing pains and disruptions. Accordingly, we must learn how to use new technology tools effectively to realize the opportunities associated with innovation. This paper provides a guide on how to use Artificial Intelligence (AI) in audits. In this paper we apply SWOT (Strengths, Weaknesses, Opportunities, and Treats) analysis by Albert Humphrey (1960) to financial statement audits. Our purpose is to develop a framework to guide auditors when they consider the use of AI to assist with audits. We used ChatGPT to help us understand the quality of information and decisions that would be generated by AI when applied to audits. We find that there are significant opportunities and threats to using AI. For example, there is the opportunity to increase auditor productivity and make audits more efficient as well as lower audit fees and the related cost of capital. However, this comes with the threat and weakness of increased errors and liability if AI hallucinates and supplies the auditor with erroneous or biased information. Accordingly, AI can help develop the internal strengths of a CPA firm if the auditors are trained to employ the technology with proper techniques. Many of these techniques and best practices are listed in the paper as a practical guide to auditing with AI.

Integration of Digital Technology For Employment Preparation: On Impact And Practice

Joseph A. Rosendale
Leann Wilkie

Indiana University of Pennsylvania
Indiana University of Pennsylvania

Mock interviews are an evidence-based method of preparing learners for real employment situations. The effect of novel approaches, such as digital, asynchronous and AI-mediated mock interviews have likewise shown beneficial to students but are currently underrepresented in the literature. This presentation will discuss outcomes related to a larger study examining college students' satisfaction levels and perceptions related to virtual mock interviews. Reported findings show that students had a net positive experience, insofar as they believed it to be useful in increasing their ability to perform better in a real interview. While differences were noted among multiple variables, the primary factor associated with positive student outcomes seems to be their level of preparedness and preparation prior to the simulation.

Session 2: Room 104

9:35 am – 10:35 am

TECHNOLOGY AND BUSINESS

Session Chair: Nuraddeen Nuhu, Bridgewater College

The Impact of RFID Technology Adoption on Economic Performance in Various Industries

Samir Shah
Bay Arinze

Drexel University
Drexel University

This paper investigates the relationship between the adoption of Radio-Frequency Identification (RFID) technologies and the economic performance in various industries. By examining sales or profits as dependent variables, we aim to assess the relative economic performance of NAICS industries in relation to their adoption of RFID technologies. Using a comprehensive dataset encompassing various NAICS industries, we employ statistical techniques such as regression analysis and control variables to analyze the influence of RFID adoption on economic indicators. The study also considers industry-specific characteristics, firm size, and market competition as potential moderating factors. RFID use has grown rapidly in different economic sectors. In the retail sector, major clothing retailers have implemented RFID technology to improve inventory accuracy and reduce stockouts, resulting in increased sales and improved customer satisfaction. In healthcare, many hospitals implemented RFID systems to enhance asset tracking and management, leading to reduced equipment loss, improved efficiency, and cost savings. The findings of this research will contribute to existing literature by revealing the effects of RFID technology adoption in disparate industries. The results will inform industry stakeholders, policymakers, and investors about the strategic implications and potential returns on investment associated with RFID implementation.

Robo-Advising: Incorporating Artificial Intelligence and Machine Learning

Loreen Marie Powell

Ronda Mariani

Dina Clark

Lijuan Sun

Marywood University

Commonwealth University of PA

Commonwealth University of PA

Commonwealth University of PA

The financial technology (FinTech) industry has undergone a profound transformation in recent years, marked by groundbreaking innovations, regulatory developments, and evolving consumer preferences. One notable technological advancement is the emergence of Robo-Advisors. These digital investment platforms have revolutionized the wealth management sector by harnessing algorithms and artificial intelligence to provide personalized investment advice and portfolio management. Robo-Advisors have democratized access to financial services, offering cost-effective and efficient investment solutions for both seasoned investors and newcomers to the financial markets. They exemplify how technology can enhance financial decision-making, making investing more accessible and affordable for a broader demographic. For this reason, educators need to find quality resources to teach these topics. However, finding texts that comprehensively cover this topic are limited. As a result, educators' resort to academic journal articles, white papers, and websites. This paper will add to the literature by providing a comprehensive review of scholarly academic literature that educators can quickly utilize to teach this topic within their class. This study is not without limitations but, it does have practical impacts for university, colleges, faculty, and students teaching advanced technology topics like Robo Advising within the classroom.

Direct and Indirect Effect of Fear and Response Cost on Card Payment Protection

Motivation

Erika Gallindo

Nuraddeen Nuhu

Sundaay Adewale Olaleye

Universidad de las Americas Puebla

Bridgewater College

Jamk University of Applied Sciences

This study employs the Protection Motivation Theory (PMT) to examine the influence of fear and response costs on card payment protection motivation within the Latin American context. We conducted a quantitative study utilizing non-probability convenience sampling to gather data from 210 university students in Puebla, Mexico. Our findings shed light on both the direct and indirect impacts of fear and response costs on the protection motivation of card payment service users. The study reveals that while perceived fear associated with card payment usage triggers protection motivation among users, the perceived response cost linked to card payment usage does not have the same effect. These results emphasize the necessity of enhancing consumer awareness regarding the advantages of employing anti-theft tracking software and other protective measures. In conclusion, this research advances card payment and PMT by delivering significant contributions in theory, empirical insights, managerial implications, and policy considerations.

Session 3: Room 105

9:35 am – 10:35 am

BUSINESS / PEDAGOGY

Session Chair: Norman C Sigmond, Kutztown University

Preliminary Study to Design Mindful Leadership Class for Graduate Students in IT and Management Specializations

Hideki Takei

Central Washington University

Mindful employees tend to be more productive as they can focus on tasks. Also, mindful leaders tend to lead people with stronger mutual trust and task focus. There is no wonder why companies have started developing employees' mindfulness. Many of them also have asked universities, especially graduate programs in IT and management specializations, to ensure their graduates are mindful when employed. Several universities, such as Southern Utah University, Vanderbilt University, and Purdue Global, have introduced mindfulness classes for their students. Our program has also decided to introduce a mindful leadership class as one of its capstone courses. However, developing the class will be challenging because our program has both hybrid and online modalities. As a first step, we conducted a preliminary study on employee mindfulness and mindfulness training to design the class. This study will show the benefits of mindful employees and effective ways of developing employee mindfulness. Then, we will show our initial ideas about the class.

Do Interdisciplinary and Experiential Courses Add Value to Higher Education

Shweta Singh

Kean University

Denise Anderson

Kean University

Suzanne Schwab

Kean University

Considerable debate exists on the value-add provided by higher education in the face of rising costs. As Universities look for ways to attract, retain and prepare students for future success through enhanced student engagement and higher graduation rates, the role of experiential learning and interdisciplinary studies assumes importance as potential contributors to student success. Using survey data from students pursuing their undergraduate degree from four-year universities in the United States, we develop a conceptual model and empirically examine the impact of interdisciplinary studies, participating in experiential learning and the mitigating role of student demographics on student learning outcomes. Interdisciplinary studies refer to studies between two or more fields of study and involve students working in an environment transcending disciplinary boundaries. Experiential learning refers to learning through hands-on experiences, where students apply the theories learnt in the classroom to real-life situations using higher-order thinking (DiCecco et al, 2004; Krane, 2005; Gilbert et al, 2014). Factors affecting student learning outcomes in higher education have been identified as lacking knowledge in other disciplines (Fruchter and Emery, 1999), working with an actual client (Coker et al., 2017), effective team collaborations (Machemer and Crawford, 2007), student engagement (Kuh et al., 2008; Letterman and Dugan, 2004), motivation (Pintrich and DeGroot, 1990; Deci et al, 1999), amongst others. The proposed research will support the important role of interdisciplinary studies and experiential learning in achieving favorable student learning outcomes, providing empirical direction to Universities in offering more interdisciplinary courses and experiential learning opportunities to students.

Session Chair: David W. Jordan, Slippery Rock University

Ditching the Textbook...Utilizing Trade Journals to Study Evolving Marketing Strategies and Tactics

John M Zych

The University of Scranton

In today's fast-moving markets, developing an effective marketing strategy requires accurate information; relevant data must be found and analyzed. An integral part of the analysis is the ability to follow emerging competitor strategies. For the automotive market application used for this class relevant issues impacting strategy include analyzing incentive programs, estimating market segment size, and anticipating competitive moves. Students were assigned a group project to develop a marketing plan for an automobile model. Tasking the groups with exclusively conducting their own independent research for every phase of the project results in their having sources of varying quality and relevance. In contrast, utilizing an automotive trade journal provides every group with quality, curated data that forms a common basis for the course and a framework to conduct supplementary independent research. The trade journal approach provides quality information on multiple facets of the automotive market by providing data on sales, incentives, and product introductions, as well as important industry articles and opinion pieces. Customized teaching modules provide "textbook" information that offers context as students analyze data, and integrated quizzes explore students' understanding. Importantly, all students are working from the same quality source, just as they would be with a textbook, which facilitates discussion of relevant marketing concepts and how they relate to the automotive market. The conference presentation will use examples of this approach from a marketing strategy class. Student reactions to the assignment also will be discussed.

Cocreating values for Marketing Classes with Students' Preferences in Course Design

Kuan-pin Chiang

Central Connecticut State University

The idea of customer co-creation has been documented as a successful marketing strategy especially for new product development (NPD). Consumer co-creation represents an attractive approach for companies for a variety of reasons. In particular, ideas generated through co-creation will more closely mirror consumer needs. It has been clearly recognized that successful NPD depends on a deep understanding of consumer needs and product development efforts that meet those needs. Despite the increasing amount of research on co-creating values, only few studies examined the concepts in the context of higher education (e.g., Baron and Harris, 2006; Ford and Bowen, 2008; Sauter and Jones, 2009). Currently, most courses are often designed based on the course objectives by the instructors without students' inputs. Taking the rationale of co-creation, this study will take a first step to examine students' preferences on course components for marketing classes.

Abstractness in Action: How Logo Design Influences Consumer Attitudes and Product Acceptance

Sang Yong Bok

West Chester University of Pennsylvania

A company logo is an element consumers use to recognize a brand. Like other living organisms, logos evolve to adopt a new marketing landscape to survive and influence choice. Despite frequent logo redesigns to align with strategic shifts, as exemplified by Facebook's metamorphosis into Meta to underscore its metaverse vision, research examining the efficacy of different logotypes in marketing communication is scarce. This study seeks to bridge this gap by examining the differential impacts of logotypes—pictorial, wordmark, and hybrid—on brand evaluation, message persuasiveness, and receptivity to new product concepts. To investigate the underlying psychological mechanisms, this research adopts the Construal Level Theory (CLT) as its theoretical framework. According to CLT, high-level construal engenders a mindset that is both goal-oriented and desirability-focused, consequently leading to enhanced creative cognition and an increased willingness to embrace novel concepts. Extant literature within the realm of CLT consistently posits that pictorial stimuli evoke higher levels of abstract thinking compared to textual stimuli and that moderate levels of abstraction can facilitate information processing and engender a more positive affective state. Based on these premises, the study hypothesizes that logos with a higher degree of perceived abstractness will exert a more positive influence on the perceived message persuasiveness and enhance receptivity to new product concepts. Furthermore, it posits that the construal level elicited by the abstractness of a logo mediates these observed effects. Three experiments are designed to investigate the influence of logotypes on various marketing scenarios. Practical implications of the results are discussed.

Session 5: Room 112

9:35 am – 10:35 am

BUSINESS

Session Chair: Joshua Beck, West Virginia Wesleyan College

The Shifting Talent Pool and Emerging Employee Engagement. Re- evaluating flexible Work arrangements

Sharon M. Didier

St. Joseph's University

The study hoped to measure the factors that may influence flexible work arrangements with younger populations and to identify issues related to employee engagement. Background: The demographic shifts of age groups in the United States have motivated employers to develop strategies to attract and engage the new generation of workers. Method: Inferential and descriptive statistics were used to identify key factors affecting flexible work arrangements. Measures: Nine variables were used to assess factors impacting effective work arrangements for younger generations. A 5-point Likert Scale was used. Sample: A convenience sample of n=51 was used to in the study. Surveys were distributed via LinkedIn, Whatsapp and email over a three-week period. Sixty surveys were distributed and 51 surveys were collected. Results The descriptive results were impressive. Seven out of the eight variables were significant with benefits showing the most significant. The highest

coefficient was between benefits and belonging and between motivation and flexible work environments. Communication and values directly impact flexible work arrangements from the hypothesis results. The regression results for communication, employee engagement, values and belonging were significant. Benefits had the highest level of significance. Conclusion: The results indicate that there are many motivating factors that are unique to the changing employment landscape and insights into how best to develop work arrangements are discussed.

An Investigation of Emotional Intelligence Competencies for Early Career Insurance Professionals Across Mutual Insurance Companies

Jane Brooker

Alvernia University

A problem exists between employers and individuals they seek to hire with non-technical skills, adding value and leadership to their companies. These skills are hard to define and identify when interviewing candidates. The researcher further defined, clarified, and explored interpersonal and emotional intelligence competencies among early-career insurance professionals. Goleman's research on emotional intelligence in the workforce provides a theoretical framework for this study (Goleman, 1998). Goleman's research determined that emotional intelligent employees consistently outperformed their more intelligent coworkers, lacking in emotional intelligence (Goleman, 1998). A review of literature surrounding the early stages and benefits of emotional intelligence followed by emotional intelligence in leaders and the insurance industry will be shared. The research was conducted through semi-structured interviews with 16 insurance executives and two focus groups consisting of five insurance executives in the mutual insurance industry. These executives were selected and volunteered from Pennsylvania mutual insurance companies. Interviews were transcribed and coded to find recurring themes. This research benefits employers in their hiring practices and in identifying insurance professionals for leadership and promotion opportunities.

Insights into Effective Business Communication: An Employer's Perspective

Kimberly Conrad

West Virginia Wesleyan College

Joshua Beck

Shepherd University

Tracie Dodson

West Virginia Wesleyan College

This research aimed to understand and address the business communication needs within organizations. Utilizing a focus group methodology, we explored the challenges and opportunities surrounding effective communication practices. The study aimed to identify key areas of improvement, highlight needs and emerging trends, and provide valuable insights into the ever-evolving demands of business communication. Through analysis of focus group discussions and participant feedback, this research sheds light on the critical factors influencing successful communication strategies. Our findings aim to guide organizations in enhancing their communication frameworks and fostering better collaboration and productivity in the business environment.

Coffee Break–**10:35 am – 10:50 am**

Session 6: Room 102**10:50 am – 11:50 am****PEDAGOGY / BUSINESS / EMPLOYMENT**

Session Chair: Thomas James Tribunella, State University of New York at Oswego

Learning Strategies and Styles

Sinéad Gallagher

Bethany Spencer

Juniata College

Juniata College

In a survey conducted earlier this year by Inside Higher Ed, more than half of the 3,000 plus respondents said that “teaching style” made it hard for them to succeed in class since starting college. Students responded that the “teaching style [used] didn’t work” for them and this was the number one perceived barrier to academic success they cited (Flaherty, 2023). This prompted us to consider several issues: learning styles, learning strategies and what teaching styles students believe would promote their success. This paper is the start of that journey. We will briefly review the literature on learning styles (and some of the associated myths). In addition, we will present data on the learning styles and strategies exhibited by first-year students in our Accounting, Business and Economics Department. Later in the semester, when students have ‘sampled’ various teaching styles, we will move on to the second element of our research: we will illicit their opinions on how we, as educators, can modify our teaching styles to help them succeed.

Session 7: Room 104**10:50 am – 11:50 am****BUSINESS**

Session Chair: Samir Shah, Drexel University

A Glimpse into the Future of Work

Nuria Garcia Nogueron

Diane Galbraith

Slippery Rock University - MBA Student

Slippery Rock University

The future of the workplace post COVID may no longer be defined by specific space in commercial real estate or specific timeframes or schedules. The pandemic has changed the way we work, forcing organizations to re-think their operations and re-imagine their respective cultures. Innovative thinking will be essential to deal with these new constructs of space and time. This new way of thinking will require more than just adapting to the current situation; it requires developing a long-term vision that will enable organizations to become more resilient and agile. By focusing on building a strong sense of belonging in its culture, organizations can create an environment of growth and purpose, enabling them to be prepared for whatever the future may bring. Creating a culture of excellence for this “new normal” will be investigated in this paper as organizations seek to attract and retain their pool of talent, reinforce their values with remote options and to maximize their efficiency through meaningful work.

Covid's Impact on Organizations

Susan Aloï
Tracie Dodson

Davis and Elkins College
West Virginia Wesleyan College

In this presentation, we will share survey results from organizations in West Virginia regarding workplace issues post-Covid. These organizations include nonprofits and for-profit businesses in a wide variety of fields. Focus will be on the challenges these organizations are facing as a result of Covid, expectations of employees, and changes organizations have made to address these issues. In addition to discussing the challenges and possible solutions gleaned from the survey data, we will also share theory and best practices from the fields of change management and organizational behavior to identify strategies for addressing needs of employees in the post-Covid workplace.

Session 8: Room 105

10:50 am – 11:50 am

BUSINESS / ECONOMICS

Session Chair: *Dina Clark*, Commonwealth University

How Consumer Value-Belief System Affects His Budget Set and Demand

Correspondence

Jeffrey Yi-lin Forrest
Zaiwu Gong
Zhen Li
Shynara Sarkambayeva
John Golden

Slippery Rock University
Nanjing University
Texas Woman's University
Satbayev University
Slippery Rock University

This paper investigates the budget set and demand correspondence of a consumer when his system of values and beliefs plays a role in his consumption decision making. In particular, when a person's values and beliefs dictate which commodity bundle and how much of the bundle he will consume, one can no longer assume that the consumer orders real numbers the same way as everyone else, although that has been assumed in the prevalent consumer theory. For such more realistic setting than the one conventionally considered, this paper explores the relationship between an individual's consumption preferences and his specific order of real numbers. And, it shows that many well-known properties of budget sets and demand correspondences are not generally true unless his order of real numbers is equal to the conventional order of real numbers and/or this consumption preference relation is complete, reflexive and transitive on his set of all possible consumptions.

The Impact of Federal Tax Credits for Middle- and Lower-Income Taxpayers

Andrew Junikiewicz

Albright College

Federal tax credits are instrumental in the U.S. tax system as they offer a wide array of benefits to individual taxpayers. Our research explores the importance of federal tax credits from the perspective of individual taxpayers and highlights their multifaceted impact on financial well-being. First, federal tax credits play a pivotal role in reducing the overall tax burden on

individual taxpayers. By allowing deductions from the total tax liability, credits effectively lower the amount of income subject to taxation. This, in turn, results in higher disposable income for taxpayers, enabling them to meet their financial obligations, save, and invest in their future. Furthermore, federal tax credits are vital tools for enhancing social equity. Various credits are designed to provide targeted relief to low and middle-income individuals and families. The Earned Income Tax Credit (EITC) and Child Tax Credit (CTC), for instance, assist working families in achieving financial stability and lifting them out of poverty. By addressing income inequality and helping vulnerable populations, these credits should contribute to a fairer and more inclusive society. The paper will examine the impact that Federal Tax Credits have on the middle- and lower-income taxpayers through different tax calculation scenarios. Our research will also survey middle- and lower-income individuals during tax season 2024 to provide a better idea of how federal tax credits are impacting them.

Health Care Seeking behavior: Evidence from the 2018 Sierra Leone Income and Household Survey

Elkanah Faux

Bowie State University

Abstract In this study, we investigate factors affecting health care seeking behavior in Sierra Leone. The data utilized for the study is drawn from the Sierra Leone Integrated Household Survey (SLIHS) collected in 2018. The SLIHS is the third income and expenditure survey of Sierra Leone that gathers data on household members' characteristics, agriculture, and consumption. The study uses a binary logit model that links illness reporting to specific socioeconomic factors, including age, gender, education, provider type, time, and cost. The study finds that gender and provider type are the most significant determinants of illness reporting in Sierra Leone. The findings also suggest that the cost of seeking health care was a critical underlying determinant of health care seeking and reporting behavior of households in Sierra Leone. The study indicates that there is room for improvement in illness reporting through policy interventions that address beliefs and behavioral and emotional traits associated with the unwillingness to report illness. Also, improving the quality of health services and expanding access to health care can increase healthcare-seeking behavior and reporting.

Session 9: Room 112

10:50 am – 11:50 am

BUSINESS

Session Chair: Sarah Stager, Pennsylvania State University

Identification and Mitigation of Tactics Techniques and Procedures Within Social Engineering-Based Phishing Attacks

Evan Mau

Sarah Stager

Eric James Talanca

Pennsylvania State University

Pennsylvania State University

Pennsylvania State University

In the realm of cybersecurity, social engineering remains an enduring and ever-evolving threat. This research paper delves into the strategies employed by malicious actors to exploit human psychology and trust, enabling them to gain unauthorized access to sensitive data, systems, and networks. The landscape of social engineering tactics is in constant flux, shaped by advancing

technology and emerging trends in both public and private sectors. With an extensive array of potential threat vectors, identifying all attacker techniques is challenging, making employee security awareness a top priority. To combat these sophisticated threats, the research paper highlights essential strategies. It emphasizes the importance of recurrent security awareness training to help individuals recognize and report suspicious incidents promptly. Additionally, it underscores the significance of verification protocols, multi-factor authentication, and encryption to fortify defenses against unauthorized access and data breaches. Robust email and web filtering solutions, strict access controls, and timely security patch updates are crucial components of a comprehensive defense strategy. In conclusion, a proactive approach that integrates technical safeguards, adherence to security best practices, and a security-conscious culture is vital for defending against social engineering attacks. The paper emphasizes the need for continuous evaluation, user behavior analysis, and simulated attacks to enhance an organization's cybersecurity posture in the ever-evolving threat landscape.

Leveraging Continuous Diagnostics and Mitigation for Cybersecurity Enhancement of Federal Agencies and Beyond

Joanna Burley Shore

National Defense University

Continuous Diagnostics and Mitigation (CDM) is a cybersecurity program developed by the Department of Homeland Security (DHS) to strengthen the security stance of federal government agencies. This abstract explores the ways in which CDM can help organizations improve their cybersecurity and outlines its applications. The CDM program focuses on delivering federal agencies with increased visibility into their network infrastructure, improved threat detection capabilities, and effective response mechanisms. Through continuous monitoring and automated incident response, CDM assists agencies in identifying and mitigating security risks rapidly. The program also prioritizes risk mitigation based on potential impact, ensuring optimal resource allocation, and enabling agencies to address critical threats proactively. CDM's collaborative tactic helps with information sharing and knowledge transfer among federal agencies. This collaborative environment promotes the discussion of best practices, emerging threat intelligence, and lessons learned. By leveraging this shared knowledge, agencies can stay informed of evolving cyber threats and implement effective security measures. Furthermore, CDM offers a phased implementation approach, allowing agencies to steadily improve their cybersecurity competencies. This phased approach ensures that current cybersecurity needs are met while proving a foundation for long-term enhancement. Standardized security capabilities and tools provided by CDM develop consistency and interoperability across different agencies, enabling continuous integration of cybersecurity systems. These issues and more will be discussed in this presentation.

Stepping into the Breach: The Dilemma of Assessing and Developing Emotional Intelligence

Scott T. Stroupe

Pennsylvania State University

Emotional intelligence (EI) is increasingly part of the collection of skills prospective employees, particularly candidates for leadership programs, are expected to show. (Cole, Cox, Stavros, 2016; Arora, 2017) Accordingly, business schools are under pressure to include EI skills among the competencies graduates will possess when they obtain their degrees. (NACE) But beyond the

soft-skill buzz lies daunting issues for any school that approaches this challenge from an outcomes-based perspective. There is the persistent debate on whether an ability or skills-based measure is best correlated to job performance (see Robinson, Asad, Irvin 2023; Krishnakumar, Hopkins, Szmerekovsky, Robinson, 2016; and Day, Carroll 2004), and the complexities of implementing curricular-based intervention (Butler, Park, Yvas, Cole, Haney, Mars, Williams, 2022; Chernis, Goleman, Emmerling, 1998). But even if those can be resolved, schools must face the daunting question of access resulting from a prohibitive paywall around the only valid and reliable assessments (whether ability or skills-based). (CREIO) This review of research addresses whether, given these considerable challenges, any school--particularly public universities with socioeconomically diverse students--can claim emotional intelligence is among the outcome-based competencies included in its promise of graduating career-ready students.

Lunch – Garden Room Restaurant 12:00 pm – 1:00 pm

Session 10: Room 102 1:05 pm – 2:05 pm

ADVISORY BOARDS / BUSINESS EDUCATION

Session Chair: *Scott T. Stroupe, Pennsylvania State University*

A Case Review of Establishing and Leveraging an Effective Undergraduate Program

Advisory Board: Not Just for Checking Accreditation or Engagement Boxes

David W. Jordan

Slippery Rock University

Peter M Eberle

Pennsylvania State University

Many advisory boards are at the school, college, or university level; however, program-level boards can offer tremendous value (Zahra, et al, 2011; Nagai & Nehles, 2014). Advisory boards must use best practices that focus on students' benefit that aligns with the university and community to provide maximum value. There are several accrediting bodies that require a program to incorporate an advisory board into their governance for numerous reasons (Wood, 2006; Koong, 2003). The interest associated with accreditations relates to how an institution engages and responds to community stakeholder needs (Wood, 2006; Koong, 2003). Furthermore, many programs without accreditation stipulations are encouraged to also establish advisory boards for university visibility, community engagement, and program currency to its industry (Taylor, et al, 2010; Ellingson, et al, 2010). This presentation will share the experience of establishing an effective undergraduate advisory board and the value-added outcomes that have been realized for the program, students, college, and university.

Service Learning in Accounting Education: A Research Proposal

Amy Washo

Marywood University

This presentation will discuss the topic of service learning in accounting education as a proposed research study. Service learning, simply defined, includes real-life academic or community service components in the larger realm of the education curriculum. It allows

students to experience and work through events with classmates and the larger community and requires connection during and reflection after the experience. Specifically, the proposed research study will focus on student perceptions of community service in accounting education. Service projects not only have an impact on the people or organizations that the students work with, but they also have an impact on the students themselves. The subject of ethics is instilled in accounting education and service projects can provide an opportunity for students to see how their work as accountants fits into the larger realm of society. Decisions they make can have far-reaching impacts. Students in accounting and accounting-related classes will be required to complete a student-driven service project in a team during the semester and will receive a grade upon completion. Students will be surveyed at the beginning of the semester to measure their understanding, willingness, and excitement about completing a service project and then again at the end of the semester when their projects are complete. Understanding student perception about service learning will help educators determine how best to implement service learning as part of the accounting curriculum.

Doctoral and Graduate Education in a Pos-COVID Era: The Rise of the Virtual PHD and DBA Degrees

Cheryl Crespi

Tony D Crespi

Central Connecticut State University

University of Hartford

During the COVID-19 pandemic, virtually every university in the United States offered online education. From Yale University to smaller state and private colleges and from executive D.B.A. offerings to the online Ph.D. degree, future business faculty can select from a vast array of graduate study. Still, many faculty are unaware of the data or the proliferation of opportunities. This presentation explores the data behind virtual graduate education providing information on the explosion in these curricula. Implications for faculty applicants and search committees are examined, illustrative examples are provided, and ample opportunity for a vigorous discussion will be provided intended to explore this exciting albeit controversial area.

Session 11: Room 104

1:05 pm – 2:05 pm

TECHNOLOGY / PEDAGOGY

Session Chair: *Michael Knupp, Husson University*

Grading as Performance Management: Student Perspectives on Alternative Grading in Upper Division Business Course

Mark Capofari

Pennsylvania State University

Alternative forms of grading, such as specs and contract grading, have become increasingly popular across multiple disciplines in higher education to enhance students' intrinsic motivation, alleviate student anxiety, support career-readiness and simplify the grading process for faculty. That said, the un-grading movement has had limited penetration in business education; the reasons for this unenthusiastic reception are not known. In this session, we present a lesser-known form of un-grading, consultative grading, as a stronger candidate for adoption in the context of business education. Consultative grading closely resembles performance management practices, as employees are "graded" based on how well they met

their stated objectives, as determined by consultation, between the employee and supervisor. The session will present the results of a two-semester study of student perceptions of consultative grading in small-enrollment, upper division business courses; including the connections they see between this form of grading and their future ability to navigate the performance management process.

Identifying Critical Factors That Impact Learning Analytics Adoption by Higher Education Faculty

Michael Knupp

Husson University

Higher education institutions (HEI) are beginning to invest heavily in learning analytics as a compliment to their existing suite of technologies used to enhance the pedagogical practices of instructors. However, learning analytics continues to see low adoption and integration by higher education faculty. While a culture of learning analytics within HEI is emerging, there is not consensus on the value and effectiveness of the tools and practices that make up the culture. With promises of reduced student dropout rates, improved student outcomes, better course pedagogy and backed by pressures of assessment and accountability, learning analytics is being trumpeted as the next best solution to our educational woes. However, despite these promises, and despite the general belief that learning analytics may have true value, instructors have been slow, if not resistance, in learning analytics adoption. And while research on learning analytics design abounds, usage and adoption literature is scant. More research is needed to understand factors that either threaten or enable a higher education faculty member's willingness to adopt learning analytics. The following paper constitutes a research agenda that focuses on the enablers to higher education faculty's willingness to adopt learning analytics into their professional practice. The research specifically uses the TPACK framework and SEM analysis techniques to extend elements of traditional technology adoption theory to include professional identity expectancy in order to help explain a higher education faculty member's willingness to adopt learning analytics.

Do Your Students See What You See

Robert John O'Connell

York College of Pennsylvania

With the proliferation of Learning Management Systems (LMS) and other supportive electronic tools for learning across education institutions, are students becoming overwhelmed by the abundance of and complexity of these tools? Teaching at York College for over 20 years, the college progressed through several LMS tools, including Blackboard, Moodle, and Canvas, plus many other automated resources available through My.YCP, including Spartan Success, YCP Web, Zoom, Schmidt Library access, and more. Is this overwhelming for new students to navigate, combined with making the transition from high school to the rigors of college? We now physically distribute less and less in the classroom, instead posting documents online, and textbooks are frequently online, often requiring publisher-specific tools to access. Such proliferation is not new. A parallel to this may be drawn to the prevalence in the early 1990s of word processing, spreadsheet, graphics, and pc database software packages. WordStar, WordPerfect, Freelance, Harvard Graphics, Lotus 1-2-3, dBase, FoxBase, and other tools led their specific productivity segment at some time, but the Microsoft Office Suite eventually evolved as the leader in most, if not all, personal productivity software. This exploratory

research will attempt to catalog the common online tools in use and review and consolidate the current research into this topic, with the goal of evaluating if this perceived proliferation is negatively impacting the educational process. Additionally, does the existing research foresee an emergence of common tools across colleges?

Session 12: Room 105

1:05 pm – 2:05 pm

BUSINESS / INTERNATIONAL ECONOMICS

Session Chair: *Dina Clark*, Commonwealth University

Current Reflections: Swedish Public Housing

Timothy Wilson

Clarion University (retired)

A housing policy is an important element upon which development is built. For over 20 years, the authors have followed Sweden's housing policy as it affected development. During that time, municipal public housing was a key element in Sweden's policy, which stood in stark contrast to social housing in the U.S., and Sweden provides a meaningful base on which to make comparison. That is, it leads the U.S. in International Indices such as competitiveness, human capital, transparency (low corruption), and happiness. Further, it is commonly considered that Sweden is the cleanest, most sustainable place in the world to live. Today, however, finding a place there would be difficult because Sweden's housing policy is under pressure. Although there is a shortage in housing, municipal public housing companies have not been able to freely develop capital to meet demands. Further, there are ancillary issues with which they have had to cope. The purpose of this paper is to review the present state of public housing in Sweden. Interest stems from concerns academics may have for Sweden's fortunes, and the potential guidance that Sweden presents for U.S. National and State policy.

Economic growth in New Zealand: Are there Asymmetric or Symmetric Effects from Exchange Rates and Tourism

Hanafiah Harvey

Somjit Barat

Pennsylvania State University

Pennsylvania State University

Earlier literature, in the case of New Zealand, examines if the effects of exchange rates, tourist arrivals, and economic growth are linear. We re-evaluate using both symmetry and asymmetry cointegration using disaggregated data from 10 major tourist arrival countries, 1990Q1-2021IV. In most cases, we find support for short-run asymmetric effects and significant asymmetric effects in the long-run three major tourist arrivals to New Zealand.

Session 13: Room 106

1:05 pm – 2:05 pm

BUSINESS / LEADERSHIP

Session Chair: *C.J. Rhoads*, Kutztown University

The Evolution of the C-Suite

John Keiser

The College at Brockport

In American business, the title of Chief Executive Officer (CEO) is the apex of corporate success. Reporting to the CEO are functional titles such as Chief Operating Officer, Chief Financial Officer, Chief Marketing Officer, etc. As common as these titles are, they do not have a long history in American business. As recently as the 1960s, very few companies had a “Chief Executive Officer”, but now the title has become ubiquitous. It’s not only CEOs, but other C-level titles (Chief Operating Officer, Chief Financial Officer, etc.) have proliferated and we find corporations have entire tiers of C-level managers, otherwise known as the “C-Suite.” Ironically, there is no legal requirement for publicly held corporations to have a CEO or any other titled “C-Officer.” This paper will present archival research documenting the growth of the C-Suite over the last 60 years in companies comprising the Dow Jones Industrial Average.

Managerial Ownership in a Private Firm Framework

Mitchell Johnston

University of Dayton

Understanding Collective Forms of Leadership Through Text Mining-Based Review of Literature

Jong gyu Park

CUNY - City University of New York

Bora Kwon

Sacred Heart University

Kijung Park

CUNY - City University of New York

Collectivistic leadership has been widely discussed in various studies to involve multiple individuals in a leadership process in which a hierarchical and single-leader form of leadership is not effective in modern organizations. Although the literature in collectivistic leadership provides various leadership concepts and approaches, they have been represented by similar collectivistic leadership labels without clear characterization. As a response, this study uses a text mining approach to identify underlying key themes discussed in a large collection of articles relevant to collectivistic leadership and thereby to provide new categorization of collectivistic leadership studies. First, the collected article sets associated with the common labels of collectivistic leadership – team leadership, shared leadership, distributed leadership, collaborative leadership, collective leadership, complexity leadership, and relational leadership – were analyzed by extracting frequently occurring terms and their correlations through text mining. The results showed that the different leadership labels in the extant literature share similar keywords and thereby provide ambiguous leadership concepts. To identify appropriate categorization and conceptualization of collectivistic leadership approaches in the existing literature, latent topics in the collectivistic leadership literature were extracted by correlated topic modeling. As a result, seven latent topics were identified as main themes in the existing studies. The findings from this study imply the necessity of a new viewpoint to understand collectivistic leadership approaches from domain- and context-specific aspects.

Coffee Break – Refreshment Break Area 2:05 pm – 2:20 pm

BUSINESS / ECONOMICS / TECHNOLOGY

Session Chair: *Denise Ogden*, Pennsylvania State University

The Technological Impact of Patent Classes and the Innovation Trajectories of Firms and Locations

Thomas Dominic Craig

DeSales University

The technological impact of innovations is commonly measured using forward citations linked back to individual patents, or forward citations linked to portfolios of patents at the firm level. Taking a different approach, this study calculates impact at multiple patent classification levels, revealing the changing importance of each underlying technology category over a 40-year period. Applying the calculated class- and subclass-level impact values from each year to firm and location patent histories, the evolving impact trajectories of firms and locations during the period 1975-2014 can be observed and quantified to provide new insights into historical patterns of innovation.

The How and the What: Integrating Sustainable Decision Making across the Business Curriculum

Maung Min

Pennsylvania State University

Subhadra Ganguli

Pennsylvania State University

The present study seeks to assess student learning outcomes related to sustainability-themed content across the business curriculum. The study utilizes a comparatively novel form of assessment, scenario-based assessment, to measure how students operationalize their understanding of sustainable behaviors, especially decision making. The study considers two different courses within the business program at Penn State University's Lehigh Valley Campus. One of the courses is a General Education Microeconomics course at the foundational level and the other is a Management Studies course at an advanced level. Our hypothesis is that inquiry-driven models, through which students advance their understanding of sustainability through integration into practice (the how), will strengthen their understanding of sustainability as a construct (the what); more so than conventional approaches, in which the what precedes the how. The paper investigates how robust the findings are across levels and subject matter in the business program through survey and analysis.

News Shocks and Sudden Stops

Jin Lau

Rutgers University

Motivated by news of a positive future outlook before Sudden Stop episodes, this paper investigates the impact of news shocks. Today's positive news shock about TFP likely being high tomorrow leads to more borrowing to finance additional consumption and capital investment. Borrowing based on a current value collateral constraint incorporating the price of capital generates a pecuniary externality, which the social planner internalizes. The results show that news shocks cause financial instability with a higher Sudden Stops probability for current or future value collateral specification. During normal times, false positive news, where tomorrow's

higher TFP is not realized, increases the likelihood of a future binding constraint. Although, positive news in bad times aids in faster recovery. The optimal policy that decentralizes the planner's allocation is a tax in normal times and a subsidy in bad times. Finally, news shocks provide greater emphasis for policy intervention.

Session 15: Room 104

2:20 pm – 3:20 pm

BUSINESS / NOT-FOR-PROFIT

Session Chair: *John Keiser, The College at Brockport*

Evaluating an Online Course: A Tool Based on Three Types of Interactions

Monica L. Law

Marywood University

There continues to be an increase of online courses and programs of study within the realm of higher education. Therefore, it becomes relevant, as well as important, to effectively evaluate these online courses. Proper evaluation of online classes will enable the collection of meaningful feedback in order to help instructors assess where strengths are and where improvements could be made. The purpose of this presentation is to discuss the evaluation of an online course. Specifically, an evaluation tool that was developed by the presenter will be explained and reviewed. The tool was based on research by Moore (1989) assessing three types of interactions: student to student, student to instructor, and student to material.

The Triple Cliff

Michael J Gallagher

DeSales University

The Triple Cliff: Decline in number of students enrolling in college, Decline in enrollment at catholic colleges, Decline in enrollment for accounting majors 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 issue with following demands of the student is that the market has changed to allow larger universities and on-line enrollments to possibly become the new market. 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). The third threat addressed is the decreasing number of students majoring in accounting. The Pennsylvania Institute of Public Accountants (PICPA) shows a decrease in accounting enrollments at Pennsylvania Colleges and Universities of 80,719 students from 2018 to 2022. This is a decrease of over 12% (2022 Eastern PA Impact Study, 11/17/2022) This presentation discusses the three threats to the viability of accounting programs at tuition driven catholic universities. The decline in number of students enrolling in college, the decline of enrollment at catholic colleges, and the decline in enrollment for accounting majors.

Session 16: Room 105

2:20 pm – 3:20 pm

HEALTHCARE / BUSINESS

Session Chair: David W. Jordan, Slippery Rock University

Chronic Health Challenges: Systematic Review Lessons of Lifestyle Therapies

C.J. Rhoads

Kutztown University

Roger Jahnke

Fielding Graduate University

Joseph Baumgarden

D'Youville University

David Rosenthal

Harvard Medical School

Wen Liu

University of Kansas Medical Center

Heidi La Bash

Stanford University

Evidence on the effectiveness of a variety of integrative health interventions (healthy lifestyle therapies such as healthy food, nutrition, physical activity, mind-body exercises like tai chi, qigong, yoga, and Pilates, meditation, as well as cognitive behavioral therapy) is growing. We systematically searched MEDLINE Complete, Academic Search Ultimate, and Health Source: Nursing/Academic Edition following PRISMA 2020 guidelines and extracted the information found in the resulting studies. Out of the original 892 records, 869 were eliminated as not meeting the criteria, leaving 23 articles to be included in the systematic review. This study is registered on PROSPERO registry, number 42022288080. The preventable chronic health challenges evaluated within the reviewed studies included cancer (5), cardiovascular disease (5), type II diabetes (4), chronic pain (3), obesity (1), stroke (1), depression (2), and multiple chronic illnesses (1). We noted that 18 of the studies (78%) indicated that many integrative health interventions studied were cost effective. Seven of the 18 studies determined that the integrative health methods were not only cost effective, but also resulted in cost savings. The cost saving interventions included healthy lifestyle, physical activity, physical therapy, mind-body exercises, acupuncture, naturopathic care, and cognitive behavioral therapy. Overall, our conclusion was that integrative medicine can be cost effective for chronic health challenges, but more research is needed in the future to definitively confirm this conclusion.

Who is My Partner Exploring Community Health Outcomes Associated with Hospital Faith-Based Collaboration

Noyoung You

Siena College

Ohbet Cheon

Clarkson University

Hospital-community partnership has been increasingly emphasized to improve hospitals' performance. Among various community partners, faith-based organizations are considered longstanding and valuable allies for hospitals. However, little is known about under what community health outcomes hospitals are more likely to seek collaboration with faith-based organizations, compared to other community partners. We merged three nationwide datasets in 2016, including the American Hospital Association (AHA) annual survey, CMS Hospital Compare, and County Health Ranking National (CHRN) data. We measured nine different hospital-community partnerships, including faith-based organizations, at three different levels. We also measured three health outcomes (infant mortality, low birth weight, and overall poor/fair health outcome rates) to explore their associations with hospital-community partnerships. We estimated ordered logit models with robust clusters and controlled for other hospital-level characteristics and community socioeconomic conditions in the models. Among 1,979 hospitals, only 11.4% have formal alliances, and 50.8% have informal collaboration with faith-based

organizations. The findings indicate that hospitals have the lowest level of partnership with faith-based organizations compared to other community partners. However, despite this lowest level of alliances, faith-based organizations are the only partners that hospitals seek to collaborate with when their communities have poor infant mortality rates ($p < 0.001$), low birth weight rates ($p < 0.001$), and overall poor/fair health rates ($p < 0.05$). Faith-based organizations are key partners for hospitals that serve deprived communities with poor health outcomes. More policy support is needed to promote hospital-faith-based partnerships.

Session 17: Room 112

2:20 pm – 3:20 pm

TECHNOLOGY / AI / BUSINESS

Session Chair: *Mitchell Johnston, University of Dayton*

Born Open Datasets for Research and Analytics Courses

Loreen Marie Powell

Marywood University

Ronda Mariani

Commonwealth University of Pennsylvania

Dina Clark

Commonwealth University of Pennsylvania

Lijuan Sun

Commonwealth University of Pennsylvania

Today, students, educators, and researchers search for easy access to data to run data analytics within the classroom or for research discovery. Many of the easy access datasets can be found online in the form of born open datasets found on GitHub (github.com), Figshare (figshare.com), Dryad (data.dryad.com), and Open Science Framework (osf.io). Theoretically, open born data implies that it is clean of any personal identifying data. For this reason, many educators and students are attracted to using open born data for their academic studies. However, there are several important data quality definitions and attributes that one must evaluate to properly ensure that an open born dataset is of quality for academic use within research and analytics courses. This theoretical paper will add to the literature by providing a multi-dimensional data quality definition and attributes via a comprehensive review of scholarly academic literature. This study is not without limitations but, it does have practical impacts for university, colleges, faculty, and students conducting and teaching research and analytic courses using open born data.

Hippocrates or Hypocrites: The Ethical use of AI in Health Care Delivery

Mohammad Ali Rhoda Joseph

Pennsylvania State University

Health care, at the base level, refers to focus on the human physical and emotional well-being for an improved quality of life. The World Health Organization (WHO) defines health care as systems that promote healthy living, prevent, and treat diseases, support rehabilitation and palliative care, and empowers individuals, families, and communities to manage their health needs (WHO, 2023). Physicians, nurse practitioners and other professionals are the primary means of delivering healthcare solutions to patients. With the growth of technology, and specifically artificial intelligence (AI) healthcare delivery has increased in complexity and is much more reliant on data. The Hippocratic Oath, part of a pledge by physicians, indicates a refrain from doing harm. The primary research questions governing this study ask: 1. Where are the instances of AI biases in healthcare delivery? 2. Under what conditions does AI bias cause direct and indirect harm to patients and providers? 3. What could be an ethical way of using AI

in healthcare? This study is not only focused on the harm to the patient but also the impact/harm that can be directed towards the providers such as physicians and nurse practitioners. The two phases of this study are: first, a meta-analysis of studies that examine bias in AI in healthcare delivery, and second, primary qualitative data collected from practitioners on harms of AI bias, both to the patients and providers. Implications and future directions for this study are also addressed.

Session 18: Room 106

3:25 pm – 4:25 pm

BUSINESS / INDUSTRY

Session Chair: Cheryl Crespi, Central Connecticut State University

Skills Employers Desire in College Graduates

Denise T Ogden

Pennsylvania State University

Mark Capofari

Pennsylvania State University

Barbara Awad

Consumer Insights - Professional

Because companies invest heavily in new employee recruitment and training, employers have expectations about the skills college graduates should possess. These skills are often grouped into hard skills (technical knowledge or training) and soft skills (personal habits/traits). Our campus wanted to check on whether the skills desired by employers align with our academic offerings. We gathered information from people responsible for reviewing resumes/and or hiring. We will share existing research and the results of a business survey conducted in our region. Also shared will be employer perception's on actions that place recent graduates at a disadvantage when interviewing.

Student and employer perceptions related to career readiness

J. Christian Ola

Pennsylvania Wester University

Susan Ryan

Pennsylvania Western University

Active learning techniques are an essential component in academic programs to ensure that curriculum meets or exceeds the expectations of students, alumni, and other stakeholders who are dependent on career-ready graduates. Business programs have also recognized the importance of active learning methods and frequently utilize internships as part of a student's curriculum. The Accreditation Council for Business School Programs (ACBSP) and the Association to Advance Collegiate Schools of Business specifically identify active learning as "interactive instructional techniques that engage students in higher order thinking such as analysis, synthesis, and evaluation. Additionally, neither the ACSBP nor AACSB provide a template or form for schools to follow. Consequently, students may experience dissimilar outcomes from their internship and employers may have differing experiences from interns attending different universities. This may lead to a confusion and conflicting opinions between a students' self-perception of essential skills for career readiness and employers' perception of a student's readiness. A student may think they are well-equipped to face the challenges of being employed while employers may feel that the student is not ready for the workforce. This paper analyzes these perceptions to determine where the two intersect on a series of questions administered at the end of a semester-long internship. Our research indicates that students participating in an

internship rate their performance less favorably than their supervisor's evaluation in every category except equity and inclusion. Leadership, communication, and critical thinking were all statistically significant, suggesting that employers perceived the students' skills better than the students did themselves.

A Retrospective Look at Project Successes

Timothy Wilson

Clarion University (retired)

A popular text on project management lists 14 ways, with 37 contributing factors, in which projects may fail. In contrast, there is only one way in which a project can succeed, i.e., be on time, within budget and producing the scope of planned development. Considering the apparent odds against success, it is surprising that any project ever succeeds. In fact, these odds against success are frequently observed in large projects, the megaprojects. Megaprojects are big and bold, but they almost always overshoot in costs and time. Their patterns tend to follow the 'iron law' of megaprojects, "over budget, over time, over and over again". Recently, there has been reconsideration of success in project completion along the lines of relaxing judgement. In particular, the phenomenon of "phoenix projects" has been cited, i.e., project that "fail" but succeed after resurrection. Product development projects may be promising areas to study for phoenix behavior because of the inherently high risk they tend to bear. In this paper we will look at 20 product development projects that were terminated but were successfully un-shelved after the development environment changed.

Session 19: Room 112

3:25 pm – 4:25 pm

BUSINESS / ECONOMICS

Session Chair: Maung Min, Pennsylvania State University

ESG Fund Flows and Returns: Assessing the Impact of Presidential Veto

Cheryl A Moore

Mercyhurst University

President Biden's first veto in office was to overturn a regulation allowing retirement-plan managers to consider Environmental, Social, and Governance (ESG) funds for private retirement plans. Employing a Difference in Difference (DiD) methodology, this research paper examines the impact of this veto on ESG fund flows and their returns. The intent is to investigate the short-term effects of this regulatory change on ESG investments. The analysis will span a thirty-day period capturing data fifteen days before and fifteen days after the event. Morningstar Direct, a comprehensive and reliable source for mutual funds' information, will be the data source for the ESG funds. This study seeks to shed light on the potential consequences of this policy shift on the ESG investment landscape, specifically focusing on the dynamics of fund flows and returns. Analyzing the behavior of fund managers, in response to the veto, can provide insights into the implications of regulatory changes on the ESG market and inform future policy decisions.

Finding the Optimal Lorenz Curve

Mark L. Wilson

West Virginia State University

The Lorenz Curve is a widely-used tool for measuring society's dispersion of income and wealth. The curve gained popularity in recent years as the incomes of "One percenters" became a political issue. This paper covers three themes: a description of the Lorenz Curve and related Gini coefficient; income inequality in the U.S. versus selected countries; and, a way to think about an "optimal" Lorenz Curve. Optimality is realized to the extent a country's people have political and economic freedom and have "voted" for their Lorenz Curve. Selected countries are compared.

Consumers' Browsing versus Searching Behaviors in EBusiness

Young Bae

Pennsylvania State University

Although there has been a huge growth in consumers' mobile shopping experiences in e-business for the last decade, little is known for the roles of consumers' device type selection (e.g., mobile vs. personal computer) and their shopping goal (e.g., browsing or searching goal orientation) on their online purchasing behaviors. To explore this under-researched area, we develop a conceptual framework that explores the mediating effects of consumers' shopping goal on the relationship between their device type selection and purchasing behaviors and the moderating effects of online advertising and easy payment services. We empirically analyze big data using an appropriate empirical model. We provide empirical evidence for our conceptual framework. These findings provide e-business service providers with important managerial implications.

Special Session: Best Paper Presentation

4:30 pm – 5:30 pm

BEST PAPER PRESENTATION – Room 106

Session Chair: Norman Sigmond, Kutztown University of Pennsylvania

Do Major Customers Affect Suppliers' ESG Activities

Feng Dong

Siena College

John Doukas

Old Dominion University

Rongyao Zhang

Youngstown State University

Stephanie Walton

Louisiana State University

Yiyang Zhang

Youngstown State University

This study examines whether major customers affect supplier firms' Environmental, Social, and Governance (ESG) activities. We find that companies with higher customer concentration engage in less ESG activities while directing more resources towards other long-term value-enhancing activities. This association is attenuated for suppliers with fewer business segments, customers with higher bankruptcy risk and lower switching costs, and during elevated equity market sentiment periods. We also provide compelling evidence that companies with at least one major customer tend to exhibit a greater propensity to invest in technology and maintain a higher level of intangible assets. Collectively, our findings demonstrate that the composition of suppliers' customer base has a notable adverse effect on their level of engagement in ESG activities.

NABET Social Hour – Senate Suite**5:30 – 6:30 pm**

Dinner – Senate Suite**6:30 – 8:00 pm**

Friday November 3, 2023

Registration – Registration Desk**7:30 am – 12:00 pm****Breakfast – Senate Suite****7:45 am – 9:00 am****Welcome – Senate Suite****8:00 am – 9:00 am**

**Welcome and Discussion Regarding Publication in the
*Journal of Business, Economics and Technology (JBET)***

*Norman Sigmond, Kutztown University of Pennsylvania
Chairman, NABET Executive Board and co-editor of JBET*

Session 20: Room 102**9:15 am – 10:15 am****ACCOUNTING / BUSINESS**

Session Chair: *Monica L. Law, Marywood University*

A Review of Large Language Models

Jheison Urzola

Pennsylvania State University

Satish Mahadevan Srinivasan

Pennsylvania State University

Abhishek Tripathi

The College of New Jersey

Panakkal Mathew

Harrisburg University of Science and Technology

This paper is a review of large language models, with a focus on the evolution, architecture, capabilities, applications, challenges, ethical issues, and prospects of these models. Starting with the introduction of Chat Generative Pre-Trained Transformer 4 (ChatGPT-4), a chatbot by OpenAI, and its rapid user adoption, the study delves into its foundational basis in the Generative Pretrained Transformer (GPT) series. The paper traces the progression from Bag of Words (BOW) work (Harris, 1954) to GPT-4, emphasizing their immense scale and training data. ChatGPT-4's role as a fine-tuned conversational AI model is detailed, showcasing its extensive training and capacity for capturing language patterns and reasoning. Key concepts in AI, machine learning, deep learning, and natural language processing are also outlined to facilitate comprehension. This review discusses the significance of large language models and their inclusion of billions of parameters, training data, and the contextual complexity. It highlights ChatGPT-4 as an exemplar of these large models and underlines their application versatility, including few-shot learning and creative text

generation. The historical progression of NLP techniques is traced emphasizing the transformative role of large language models. These applications span generating human-like text, answering questions, creative writing, and beyond, while their potential ethical, environmental, and robustness concerns are acknowledged. The paper concludes by offering a comprehensive overview of the advancements, challenges, and potential impacts of large language models in the domain of Natural Language Processing (NLP).

The Effect of Distributed Ledger Technology on the Attestation Function

Linval Frazer

SUNY - Old Westbury

The concept of Distributed Ledger Technology (DLT) has been the subject of discussions by many practitioners and scholars. It has affected how businesses operate in many ways, whether it is transactions, virtual currency, service, or Artificial Intelligence, among other business applications. This paper presents information on the effect of distributed ledger technology on assurance services. It explores whether distributed ledger technology will change the level of assurance, and expectations of auditors. The paper concludes that distributed ledger technology has and will continue to improve business processes. This will invariably lead to a better quality of information, and improved assurance services. However, based on the nature, extent, and time of auditing procedures (GAAS & PCAOB standards), and the subjective nature of generally accepted accounting principles (GAAP), distributed technology will not replace auditors nor obliterate reasonable assurance as the highest level of assurance, for now.

Factors Associated with Student Performance in Management Information Systems: An Empirical Study at a US Commuter Public University

Mostafa M. Maksy

Kutztown University

Session 21: Room 104

9:15 am – 10:15 am

BUSINESS / ECONOMICS

Session Chair: *Sunando Sengupta, Bowie State University*

The Effect of Positive and Negative COVID-19 Announcements on the US Stock Markets

Sunando Sengupta

Bowie State University

Tibebe Assefa

Bowie State University

Satina 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 March 2020, officially, WHO declared that COVID 19 characterized as pandemic disease. The White House announced Covid 19 as a national emergency on March 13th, 2020. On Dec 11th, 2020, FDA publicly announced its Emergency Use Authorization(EUA) for the first Covid 19 vaccine, the Pfizer-BionTech Covid vaccine. On Dec 18th, 2020, EUA was announced for the second vaccine, Moderna Covid-19 . On Feb 27th, 2021, FDA approved the EUA

for the third vaccine, Janssen Covid-19 vaccine and on July 13th, 2022, they announced the EUA for the fourth vaccine, Novavax. The COVID 19 outbreak on global stock markets was staggering. Our research in this paper has been to look at the short-term market reaction to such media announcements regarding both the onset of Covid 19 and the successful testing and emergency use availability of covid vaccines in the U.S. markets.

Employment Change in the US Census Regions Through the COVID-19 Pandemic and Beyond

David Doorn

West Chester University

This paper takes a geographic look into the sectoral employment effects of the COVID-19 pandemic and recovery across the nine U.S. census divisions. Using dynamic shift-share analysis with a focus on NAICS super-sectors, we compare and contrast differences in industry performance from before the shutdown, through it and into the reopening of the U.S. economy. This dynamic method is extended to a graphical version that facilitates comparisons across regions with respect to the particular industry contributions to employment growth and decline in each region over this historical period.

Why Statistical Understanding is Necessary for College or Career Preparation

Joe Muscatello

Kent State University

Statistical training is necessary for a modern society so they can differentiate between solid quantitative analysis, versus opinions, trends, political dogma, or other dubious conclusions. Correlation is not causation! This paper builds a case for robust statistical understanding. Statisticians can help investigators avoid a wide variety of analytical traps. When analysts use statistical procedures correctly, they tend to produce accurate results. In fact, statistical analyses account for uncertainty and error in the results. Statisticians ensure that all aspects of a study follow the appropriate methods to produce trustworthy results. But accuracy is very difficult to achieve, and if you are not familiar with statistics, manipulations can be hard to detect. Statistical knowledge is the solution to this problem. With our current charge of making High school students' college or career ready, we have shifted our focus from completion to readiness. Statistics helps with readiness.

Session 22: Room 105

9:15 am – 10:15 am

BUSINESS / ECONOMICS

Session Chair: Gary H. Jefferson, Brandeis University

You Heard My Music Where's My Money How Recent Information Technology Developments May Be Used To Fix the Economy of the Royalty Distribution Business for the Public Performance of Music

Stuart B. Shapiro

Fredonia University

Since the 1940s, the collection and distribution of royalties (earned payments) belonging to the authors and publishers of musical compositions publicly performed in the United States (whether

on radio, in nightclubs, at concerts, or in grocery stores) has been accomplished through a highly criticized and extremely antiquated system that unfairly favors popular music to the exclusion of other publicly performed compositions. This study will provide a historical perspective of the deficient operations of royalty collection agencies, followed by an exploration of how newly emerging technology, if properly employed, may be used to affect a much-needed change in the business of royalty distribution. The study will conclude with recommendations regarding mitigation of the current disparities.

Resolving the Problem of Solow Uzawa SteadyState Technical Change

Gary H. Jefferson

Brandeis University

Since Uzawa's Growth Theorem "proved" the requirement that technical change in the Solow steady state must be "purely labor augmenting," technical change in the growth literature has been largely represented as Harrod neutral. Strictly-speaking the fact that a world void of capital-augmenting change is inconsistent with readily observable reality renders the Solow model scientifically invalid. By identifying certain misconceived assumptions embedded in the Solow model and its standard journal and textbook-representations, this paper locates a straightforward remedy, centered on problems with the treatment of exogenously-augmented capital and endogenously-accumulated physical investment, leaving intact the highly "refineable" mathematical structure of the Solow model. Having opened the door to capital-labor-augmenting change, the paper formulates an interpretation of the nature of technical change grounded in certain fundamental properties of nature and the natural sciences.

Session 23: Room 106

9:15 am – 10:15 am

BUSINESS / TECHNOLOGY

Session Chair: Norman C Sigmond, Kutztown University

A Manager's Guide to Implementing Effective Remote Work Strategies

Joshua J. Beck

Shepherd University

Workplace dynamics in the modern work environment have been in question with implementing remote work. Some jobs were forced to work remotely due to COVID-19, and the work environment has had to adapt ever since. This paper provides a brief history of remote work, the challenges of remote work, and some of the positives and negatives for the employer and employee. There is also advice to managers with implementing an effective remote work strategy and includes some tips beneficial to employees working remotely.

Ethical Shortcomings of Machine Learning AND Artificial Intelligence and Proposed Solutions

Abhishek Tripathi

Satish Mahadevan Srinivasan

The College of New Jersey
Pennsylvania State University

Machine Learning (ML) and Artificial Intelligence (AI) technologies have become leading priorities for companies across different industries. Through consumer transactions and behaviors, companies

collect and store vast amounts of data. Now everyone wants to dive deeper into those collected observations and use the available advanced algorithms and predictive analytics to drive business decisions, and ultimately understand the behaviors of the consumer. Within five years, there will be over 50 billion smart connected devices in the world, all developed to collect, analyze, and share data (Marr, 2015). Recently, this massive increase in both the amount of data available and the frequency at which these technologies are used has resulted in numerous instances of unethical applications of ML and AI. This literature review examines the current education around ethics within ML and AI with further detail into AI and how data is collected and utilized in analysis within different industries. Understanding the power behind ML, we will explore cases where data analytics are used in malicious ways or create possible dangers in the future. Our research integrates the healthcare, financial, and social media industries to understand what bias is built-in or removed from their particular algorithms. We will further explore the key research questions around how ML & AI are used throughout industries that contain bias or used in malicious ways.

Generative AI and Bloom's Taxonomy: Challenges and Opportunities for Deep Learning in the Digital Age

Andrew Mangle

Bowie State University

The advent of Generative AI has indelibly marked the landscape of modern pedagogy. This research outlines the impact of generative models, such as GPT-4, and its technology precursors and successors, such as search engines, on the foundational levels of Bloom's taxonomy: remembering and understanding. The author supports that while these AIs show promise in aiding memory and conceptual grasp, they also present nuanced challenges for educators and learners. Namely, students can quickly become reliant on AI for basic cognitive tasks, potentially impeding their capability to demonstrate the application of concepts. The application level is a critical skill for their careers and life-long learning that relies on remembering and understanding, which can be masked by technology.

Session 24: Room 112

9:15 am – 10:15 am

ECONOMICS

Session Chair: Michael J. Gallagher, DeSales University

Pricing Power and Inflation in The US: A Post-pandemic Era Analysis

Siamack Shojai

William Paterson University

Warren Buffet in his testimony to the Financial Crisis Inquiry Commission (FCIC, 2011) stated that: "...The single most important decision in evaluating a business is pricing power. If you have got the power to raise prices without losing business to a competitor, you have got a very good business. And if you have to have a prayer session before raising the price by 10 percent, then you've got a terrible business..." Pricing power is defined and measured in various ways by different researchers. For example, Simon-Kucher and Partners (2016) assert that "pricing power" is the ability of a company to get the price it deserves for the value it delivers. The contemporary concepts and measurements of pricing power such as market share, price-cost margin, product differentiation, the Lerner Index, and the Herfindahl - Hirschman Index are used to assess the pricing power of

top two firms within select industries in the U.S. These include pharmaceutical, airlines, fast food and the athletic apparel industries. In addition, the paper investigates the dynamics of pricing power and inflation in the post-pandemic era in the selected industries. The preliminary results indicate that firms such as Pfizer, Apple, and McDonald's have relatively strong pricing power, which contribute to inflation. These results are supportive of other recent conclusions reached by other researchers like Bivens (2022).

Exchange Rate Elasticity of Equity Returns at Different VIX Implied Volatility Zones

Michael David Herley

Saint John's University

We argue that the interactions between exchange rates and equity returns are asymmetric, state dependent on different VIX zones, and most pronounced during high VIX periods. Responsiveness of equity returns to the exchange rate is indiscernible when VIX is low. We examine co-movements between daily S&P 500 returns (log-changes) and log-changes in the Federal Reserve's Nominal Broad U.S. Dollar Index (BRUSD) and Nominal Advanced Foreign Economies U.S. Dollar Index (AEUSD) and the USD in EUR exchange rate (USD-EUR) at three VIX zones (low, intermediate, and high) for a January 03, 2006 – January 23, 2023 sample period. We employ the self-exciting threshold autoregressive SETAR(2,p) model to determine the VIX zones. We subsequently employ VAR tests for S&P 500 returns and log changes in USD exchange rates showing the most robust transmission of shocks in the high VIX zone. We further run Markov switching tests to identify specific jump periods from low to high responsiveness of equity returns to the USD exchange rate. Our tests confirm that the exchange rate elasticity of equity returns is low at normal VIX conditions and high during high VIX periods. Evidently, market participants -particularly those representing S&P 500 companies - focus more on currency risk at high levels of volatility.

Coffee Break – Refreshment Break Area 10:15 am – 10:30 am

Session 25: Room 102

10:30 am – 11:30 am

BUSINESS AND TECHNOLOGY

Session Chair: *Susan Aloï, Davis and Elkins College*

Job Requirements for Entry-level Supply Chain Professionals

Gary Chao

Qin Geng

Kutztown University

Kutztown University

The COVID-19 pandemic brought about significant disruptions in corporate supply chains, prompting a heightened recognition of the pivotal role played by supply chain management during periods of upheaval. This recognition has spurred a strong desire among businesses to bring aboard individuals who possess the essential skills and expertise in supply chain management. As we prepare our students for careers in the realm of supply chain management, it becomes crucial to align our educational objectives and training programs with the ever-evolving demands of the industry. Consequently, this study embarks on an in-depth exploration of knowledge, skills, personal

attributes, and compensation levels in entry-level supply chain job listings across fourteen major metropolitan areas in the United States. We have identified twenty-five distinct variables encompassing areas such as business acumen, knowledge of supply chain functions, and managerial competencies. Employing a thorough analysis of the correlations between these variables, we have successfully pinpointed the most coveted proficiencies and knowledge domains within each sector. Subsequently, we have harnessed Principal Component Analysis to categorize these twenty-five variables into three distinct clusters. This clustering methodology aids us in identifying the specific skills, knowledge areas, and competencies that organizations actively seek when recruiting candidates for supply chain positions.

Developing a Post COVID-19 Learning System: The 5 E's of Learning: Education Engagement Energy Experiential & Excellence

Neil Malvone

Caldwell University

Business management education methods and learning systems after the COVID-19 pandemic need to be re-evaluated to better connect course learning objectives to the current enrolled student in higher education. This future research study will focus on an innovative learning system currently in development utilizing the “5 E's of Learning”: Education, Engagement, Energy, Experiential and Excellence. The resulting research will determine if bringing these five E's to the classroom will transform the normative methods of teaching into a modern constructive activity-based system. Further study will measure whether this system helped to retrain students whose education was interrupted by COVID-19 through pioneering learning and studying processes. The “5 E's of Learning” will focus on tangible short-term successes in the classroom and long-term achievements in the real-world business environment. The research will be conducted across the sport management collegiate ecosystem in multiple college courses on various college campuses. Through a combination of qualitative and quantitative research methodologies we can study teaching instruction and approach used, and also measure student population, class size, test scores, and class attendance. The challenge of integrating this learning system will be finding professors willing to change the status quo and for the students to find the new system compelling enough to fully participate in the learning process. Post COVID-19, professors of business management must meet this challenge head-on to ensure the viability and value of modern college education.

Artificial Intelligence AI: It's Impact on the Academy Are You Ready

Matt Fuss

Murphy Gerber

Curtis Songer

Geneva College

Geneva College

Geneva College

This paper strives to provide both the “Pros” or advantages and opportunities available to us in using AI in the classroom and the “Cons” or the disadvantages, dangers, and perils to using AI in the classroom (and outright Threats AI poses to academia at-large.) We will begin our discussion with the Pros of AI and then move into the Cons of AI. We will provide a background and grounding in ethics since “Responsible AI” use is what we are proposing. This ethical grounding will include a background on ethics at-large, on the background of AI/ChatGPT, and include an outline of six specific risk areas posed by large-scale AI language models (LMs): 1. Discrimination, Exclusion and Toxicity, 2. Information Hazards, 3. Misinformation Harms, 4. Malicious Uses, 5. Human-Computer Interaction Harms, 6. Automation, Access, and Environmental Harms. Finally, we will

end with a list of specific ways teachers and students can use AI responsibly in the classroom. Specifically, we will propose why Higher Ed needs to embrace AI and reasons why teachers should use AI in the classroom. Since ChatGPT is currently one of the most talked about, affordable and widely available AI models for students and educators alike, we will propose several application ideas for using ChatGPT in the classroom along with other, more general ideas for educators.

Session 26: Room 104

10:30 am – 11:30 am

MARKETING / BUSINESS

Session Chair: David Gargone, Misericordia University

Winning the Social Game: Utilizing University Mascots on TikTok

David Gargone

Misericordia University

TikTok is rapidly becoming one of the most prolific social media applications utilized around the world. Specifically, high school and college aged students engage with TikTok regularly for the purpose of entertainment. At the college level, universities have attempted to capitalize on the desire to watch TikToks by making their own accounts for the institution, admissions teams, clubs, sports programs, and other groups. Some universities have embraced the usage of their mascots in university TikTok accounts, or have created separate accounts on the application for their mascots. The purpose of this study is to examine the impact that individual university mascot TikTok accounts have on fan engagement for athletic departments. Additionally, an examination of best practices in the administration and design of these TikTok accounts is being completed.

Comparative Analysis of Healthy Workplace Concept

John C. Cameron

Pennsylvania State University

Comparative Analysis of Healthy Workplace Concept John C. Cameron Associate Professor The Pennsylvania State University Abstract The development of a healthy and safe workplace protects employees from workplace bullying. Employers have a responsibility to maintain a safe workplace environment. An offensive work environment needs to be considered in light of reports of workplace bullying. Currently, bullying does not constitute a violation of anti-discrimination laws. According to a United States District Court decision in the Eastern District of New York, the civil claim of alleged workplace bullying was dismissed because the victim failed to demonstrate that the bullying was motivated by discriminatory intent. Several states have introduced workplace bullying legislation that would enable victims to claim an abusive work environment without demonstrating discrimination. The interpretation of these statutory provisions by employers may present uncertainty because of recent court decisions and a multitude of scenarios. Prior research to examine variances in the provisions associated with healthy workplace legislation within the United States has been limited. To address this gap in the literature, this paper will examine healthy workplace legislative trends including abusive work environment, civility policies, reporting mechanisms, intervention training protocol, anti-bullying policies, immunity provisions, complaint procedures, and prevention policies. Keywords: offensive behavior, workplace bullying, anti-bullying, abusive conduct

BUSINESS / ECONOMICS / AI

Session Chair: Adnan Chawdhry, Pennsylvania Western University

Can use of AI in Teaching and Learning to Change Student Perceptions?

Subhadra Ganguli

Pennsylvania State University

The emergence of AI has been at the helm of controversy among academicians regarding the why and how of its use in academia. While no one can deny the dominance of AI in almost every sphere of human activity, higher education has been slow to adapt AI in its activities. There is no doubt that AI will have its significant impact on higher learning, however no one seems to be sure of how and what will be the outcome. Though we cannot predict the role of AI in future education, no one can deny that AI is here to stay and will continue to influence academia (like other areas) in a very significant way. The earlier we adapt to its onslaught and use it to the benefit of teaching and learning, the more we may benefit from its applicability and knowledge. The current paper describes situations where students will use traditional web search and non-conventional AI generated results using prompt engineering in an economic and business forecasting course assignment and most of them will conclude that AI is best used as an assistant for personal decision making and planning purposes but the decision maker still remains to be the human being and NOT AI.

Variation in a MidAtlantic's State Opioid Response Services by Race Age Gender and Place-Based Economic Indicators

Tibebe A. Assefa

Bowie State University

Latanya Brown-Robertson

Howard University

Nega Lakew

Bowie State University

Ellen Meara

Harvard University

George Onoh

Bowie State University

Azene Zenebe

Bowie State University

As opioid overdose mortality and morbidity continue to rise in recent years, many states have pursued State Opioid Response (SOR) programs to facilitate access to opioid use disorder treatment. This study characterizes access to care and variation in federally funded SOR programs operating in a State in the Mid-Atlantic region since 2014. Using data from 53 jurisdiction-level service providers combined with information on demographic, economic, and social characteristics within a 10-mile radius of the SOR service providers, our research explores the equity of opioid treatment, referral services, and discharge in this Mid-Atlantic State's SOR programs. From October 2020 through May 2022, our study area's jurisdiction-level SOR providers served 8,659 adult clients. Among the rate of service received (per 100,000 population) adult men received more service, at 260, compared with adult women, at 110. In conclusion, access to treatment and recovery services among our study area are relatively equitable across the White and Black race groups; SOR service providers were an important point of access for MOUD with OUD (opioid use disorder) treatment needs living in majority Black communities. There are still great opportunities for outreach in those

more economically vulnerable communities. Since rates of opioid-involved overdose deaths continue to grow fastest among Black residents in our study area, future research should examine whether opioid treatment correlates with a decline in opioid-involved deaths and if there is any difference in the quality of SOR provider services delivered by race as well as by type of program.

Session 28: Room 112

10:30 am – 11:30 am

BUSINESS / ECONOMICS

Session Chair: Thomas James Tribunella, State University of New York at Oswego

Effectiveness of Economic Sanctions, The Impact of War, and Oil Price Shocks on The Iranian Economy

Siamack Shojai

William Paterson University

This paper uses an ordinary least squares (OLS) method to measure the impact of external shocks such as economic sanctions (“sanctions”), the Iran-Iraq war, and crude oil price shocks on output growth in Iran using data from the 1960-2021 period. The overall conclusions based on estimation results are: First, economic sanctions significantly and negatively affect the GDP by \$48.9 billion and the percentage annual change in the GDP of Iran seven years after their imposition by -16.15 percent. However, sanctions immediately and significantly reduce yearly percentage change in real per capita GDP by 4.42 percent. Second, crude oil prices significantly and positively affect real GDP and percentage change in real GDP. Third, the Iran-Iraq war has had a negative significant effect on the real GDP by \$ 58.6 billion and the percentage change in the real GDP of Iran two years after the start of the war. The Iran-Iraq war positively impacted the real GDP and the percentage change in real GDP during its first year. This is against the conventional wisdom about the impact of the war. However, immediately after the war, many resources were mobilized to meet the war requirements. Fourth, the lagged dependent variable positively affects the percentage change in real per capita GDP and has no impact on real GDP or its percentage change. Version C of the model drops the lagged dependent variable to avoid any potential bias in estimating the coefficients.

The Puzzling Dividend Policy of S&P Small Cap 600® Firms

Richard Paul Hauser

Gannon University

This research investigates the puzzling dividend policy of S&P Small Cap 600® firms. Prior studies of dividend policy show that dividend payers are large, highly profitable, and mature firms with limited growth opportunities for reinvestment. Companies that comprise the S&P Small Cap 600® are small, growing, and less mature, yet almost half of these firms (44%) paid a dividend in 2022. Based on analysis of the summary statistics and logit regressions, the 2022 S&P Small Cap 600® dividend paying firms are significantly less mature, less profitable, and utilize less leverage than a comparison sample of large cap dividend payers from the S&P 100. Contradictory to theories on reinvestment and dividend policy, the small cap dividend payers have significantly higher reinvestment opportunities as measured by the asset growth rate. Examining the payout policy of the S&P Small Cap 600® dividend payers confounds the puzzle. The small cap dividend payers are significantly more likely to cut or eliminate the dividend, and significantly less likely

to grow the dividend. The higher asset growth rates of the small cap dividend payers do not correspond to higher dividend growth rates. Despite significantly lower dividend payout ratios, small cap dividend payers are significantly more likely to have negligible dividend growth.

A Thematic Data Analysis of the Definition of Sustainability among the Millennial Generation

Shruti Gupta
Denise T Ogden

Pennsylvania State University
Pennsylvania State University

The Millennial generation was both between 1980 and 1996. According to U.S. Census data, this group is the largest generation in the United States accounting for close to 25% of the population. This makes this group 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. We present results of qualitative interviews of millennials and the results of thematic data analysis aimed to uncover consumer perceptions and attitudes around sustainability. Of particular interest is how this cohort defines sustainability and how this definition impacts their consumption.

Lunch – Garden Room Restaurant 11:45 am – 12:45 pm

Session 29: Room 102

1:00 pm – 2:00 pm

BUSINESS / MARKETING

Session Chair: *C.J. Rhoads, Kutztown University*

Machine Learning in NFL Analytics: Showcasing the Creation of a ‘Rushing Yards Over Expected’ Metric Using a Gradient Boosted Tree Model

Brad J Congelio

Kutztown University

Regarding National Football League (NFL) analytics, a key goal is to quantify player performance beyond traditional statistics allowing for a deeper understanding of game dynamics. This presentation showcases the creation of a “Rushing Yards Over Expected” (RYOE) model, which is a metric aimed at evaluating the efficiency of a player’s rushing attempts. Using data from the NFL, I demonstrate creating the RYOE model using the ‘tidymodels’ framework in the R programming language to preprocess, feature engineer, and visualize the model’s results. Specifically, the ‘lightgbm’ package is utilized to construct a gradient boosted tree model. Preliminary results indicate that the RYOE model provides a more nuanced insight into rusher performance, accounting for situational variables often overlooked in traditional metrics.

Tai Chi in the USA: Perceptions Motivations and Promotional Strategies

Sue Kong
C.J. Rhoads
Violet Li

Kutztown University
Kutztown University
Kutztown University

The growing interest in holistic health in the U.S. has made Tai Chi, an ancient Chinese martial art known for its slow, graceful movements, deep breathing, and meditation, increasingly popular. Understanding how American Tai Chi practitioners perceive this practice, what influences their perceptions, and what motivates people to engage in Tai Chi can offer invaluable insights for Tai Chi studios seeking effective strategies to attract more customers. In our survey conducted in April 2023 with 682 valid responses, we found that American Tai Chi practitioners primarily perceive Tai Chi as both a healing and a martial art. Logistic regression analysis further demonstrated that individuals who perceive Tai Chi in this dual light are more inclined to practice Tai Chi, suggesting that the appeal of Tai Chi lies in its potential health benefits and self-defense elements. Different sources influence these perceptions. In particular, connections with Tai Chi practitioner groups and reading books on Tai Chi are associated with viewing it as a martial art and an embodiment of eastern philosophy. Exposure to Tai Chi-related media, such as movies and TV shows, influences the perception of Tai Chi as a performing art. These findings underscore the need for diverse promotional channels. To broaden their customer base, Tai Chi studios can use a multifaceted approach. This may include offering classes that highlight both the healing and martial aspects of Tai Chi and using diverse media channels, like movies, TV shows, books, and Tai Chi groups, to shape perceptions positively.

Session 30: Room 104

1:00 pm – 2:00 pm

PEDAGOGY / MARKETING / E-SPORTS

Session Chair: *Eric James Talanca, Western New England University*

How Fun Are Games During a Pandemic Marketing the “2020NE” Olympics

Elizabeth L. R. Elam

Western New England University

Curt L. Hamakawa

Western New England University

Marketing of any Olympic Games or Winter Olympics is not as straightforward as most people assume. Add to that the emergence of a global pandemic, and there was doubt that the “2020” Tokyo Olympics would even take place in the year for which they were rescheduled, in 2021. This exploratory paper looks at the ups and downs of the marketing process for the global event, and the impacts of a global pandemic.

Leveraging Open-Source Libraries for Small and Medium-Sized Business Growth: Addressing Challenges and Opportunities

Eric James Talanca

Pennsylvania State University

Sarah Stager E

Pennsylvania State University

Evan Mau

Pennsylvania State University- Grad Student

Small and medium-sized businesses (SMBs) constantly seek competitive strategies to foster growth and innovation. This imperative often involves the utilization of internal data sources, such as previous sales data and surveys. However, the quest for external data resources to inform business improvement strategies can be a challenging endeavor. This research explores a pragmatic solution to this challenge by emphasizing the potential of open-source libraries, exemplified by platforms like GitHub. These libraries represent publicly accessible, free-to-use data repositories that

encompass a diverse array of information, thereby providing SMBs with valuable insights into statistical performance comparisons of similar businesses across different locations. This study underscores the pivotal role of open-source libraries in empowering SMBs to adapt and enhance their business methods, facilitating expansion and sustainable growth. Nonetheless, it is crucial to acknowledge that these libraries also present inherent cybersecurity threats, as the integrity of the datasets may be compromised by malicious code insertions. Thus, it becomes imperative for users to employ rigorous verification techniques and community-driven code auditing processes to ensure the trustworthiness of the downloaded data. By navigating the opportunities and challenges presented by open-source libraries, SMBs can leverage these invaluable resources to bolster their competitive edge, foster innovation, and realize sustainable growth. This research offers insights into the methods of safeguarding against potential threats while harnessing the potential of open-source libraries, contributing to the advancement of SMBs in an increasingly competitive business, economics, and technology landscape.

Session 31: Room 105

1:00 pm – 2:00 pm

BUSINESS / TECHNOLOGY / PEDAGOGY

Session Chair: David Jordan, Slippery Rock University

The Pervasive Nature of Fraud: A Study of Organizations from Pre-Post Pandemic

Diane Galbraith

Slippery Rock University

Pavani Tallapally

Slippery Rock University

Sunita Mondal

Slippery Rock University

There are a number of reasons fraud proliferates during recessions and times of economic instability. A large factor is the increased pressure companies and their employees feel as they struggle to meet the challenges of a slowed-down economy. For example, struggling companies can face pressure to falsify their financials in order to meet earnings targets or secure financing. Financial statement fraud happens to be the most expensive type of fraud. According to data from the 2019 Global Fraud Survey, financial statement fraud costs an average of \$8.7 million. Given the immense negative impact of fraud incidences on the functioning of an economy, in this paper we analyze how the pandemic affected the risk of fraud for firms and auditors, comparing the 2018 and 2022 ACFE (The association of Certified Fraud Examiners) reports. We further discuss the signs of fraud post- COVID, focusing on occupational fraud. We identify the trends during and post pandemic, and analyze how the pandemic increased the risk of frauds. Finally, we discuss recommendations in preparing for a post-pandemic fraud landscape.

Bridging the Cyber Security Workforce Gap: A Comprehensive Analysis of Skills and Abilities

Sarah Stager

Pennsylvania State University

Joanne C. Peca

Carnegie Mellon University

Mahdi Nasereddin

Pennsylvania State University

Galen Grimes

Pennsylvania State University

Michael Bartolacci

Pennsylvania State University

Edward J. Glantz

Pennsylvania State University

Most universities offer two types of accounting curriculum. The introduction courses are designed for all “business students,” while the upper level – substantive – courses are for true “accounting majors.” It is essential for all “business students” to get a foundation in accounting theory at a basic level but it can be difficult for the few “accounting majors” to be engaged by basic material. Equally, increasing the difficulty of the material taught can be overwhelming for the regular “business student.” The upper-level accounting program usually begins with Intermediate Accounting I and has traditionally had a much lower success rate as students transition to the more difficult material. As educators, we need to forge bridges between courses to promote student success. Several ideas will be presented to ease the transition into the more substantive accounting courses.

Session 32: Room 106

1:00 pm – 2:00 pm

BUSINESS / PEDAGOGY

Session Chair: David Gargone, Misericordia University

Effective Strategies for Academic and Career Success, the First Year and Beyond: Exploring The 7 Habits of Highly Effective College Students

George Rogol
Brenda Muzeta

Kutztown University
Kutztown University

The goal of business faculty in institutions of higher learning is to produce students who will be prepared for success in professional positions at the time of graduation and grow into leadership roles over time. Immense resources of time and money are devoted to this mission. However, the experiences of employers in the United States have demonstrated that despite this massive effort to produce career ready students, recent graduates and new hires are still lacking in the necessary skills needed to be productive members of the workforce (Bridgeland et al., 2011; Deloitte and The Manufacturing Institute, 2015). This article addresses experiences of college students and their readiness for the global workforce by examining existing literature that focuses on issues related to effective skillsets for college success and beyond. Research indicates that organizations are experiencing deficiencies in these skillsets among recent college graduates they seek to hire. The authors draw on their anecdotal experiences in the first-year seminar courses they have taught for first-semester college freshmen. The questions addressed in this article include, “What roles do foundational life skills play in preparing students for college and beyond? Are today’s college students adequately prepared for the workforce? How can college educators assist in better preparing college students for successful, contributory futures? What strategies are effective in college and career success?”

Are Bonds a Good Modality for Financing Municipal Projects

Norman C Sigmond

Kutztown University

For many years, States, Cities and even smaller political subdivisions of States have relied on floating bond issues in order to fund numerous big dollar projects. This method of financing is often not questioned. The most common venue for challenge has been at the level of the State Legislature, City or Borough/Township Council, etc. Does the average citizen comprehend the range of

potential problems with bond issuance? Would the citizen attend the City or Borough council meeting to challenge the politicians who promote the issuance of bonds? If they did challenge at the public inquiry, what would be the essence of that challenge? Have there been major projects where the method of funding was reconsidered or redirected from bonds to another type of financing. Or, have there been major projects cancelled because the method of financing by bonds was proven faulty? This paper will explore these and related issues.

Session 33: Room 102

2:15 pm – 3:00 pm

FINANCE / ECONOMICS

Session Chair: David Jordan, Slippery Rock University

INFLATION UPDATE: Hard Landing Soft or None

William Carlson

Duquesne University

This is an interim report on the current inflation. How it ends is still to be determined. Paul Volcker solved the 1965-82 Great Inflation with a very hard landing: the back-to-back 1980 and 1981-2 recessions which sent the unemployment rate to 10.8%. The current inflation is less severe and there is hope that we may escape with less pain. Exhibit 1 shows the major differences between the 1972-82 inflation and the current one. Oil prices were the key to the former and a huge quantitative easing to the Covid disruption to the latter. With different causes it is hoped that there may be different endings. We look at the effect of recessions on inflation and whether soft landings where inflation has declined without a recession have occurred. Also, how inflation is related to GDP, money, interest rates, labor market conditions, and oil. Professor Jeremy Siegel of Wharton has noted that the housing sector distorts the CPI as has the San Francisco Fed. Also, monthly, and quarterly measures give a different perspective than the year over year method of the Fed. While inverted yield curve theory indicates a recession is coming, we believe that a soft or no landing solution is possible if everything goes right. Factors still playing out are the auto strike, student loan payments, a government shutdown, consumer money balances, the 10-year Treasury rate, and will the Fed break something else.

Corporate Transparency Transnational Tobacco Companies and Illicit Trade in Tobacco Products

Amit Mukherjee

Stockton University

This research analyzes government relations efforts of a powerful group of Transnational Tobacco Companies (TTCs) to secure their industry interests in the contested policy area of global tobacco control. TTC efforts to influence the World Health Organization (WHO) initiatives to establish, and secure compliance to, the Illicit Trade Protocol (ITP) regime of the Framework Convention on Tobacco Control (FCTC) are examined. TTC government relations efforts, on the national and international level, and the Codes of Conduct publicly embraced by the industry suggest that TTCs have systematically, but secretly, violated their professed Codes of Conduct, thereby failing to meet corporate transparency expectations of information disclosure, clarity, and accuracy. The implications of these transgressions are briefly discussed.

TECHNOLOGY / ECONOMICS

Session Chair: Audrey Guskey, Duquesne University

Technological Revolution Information Technology Capability and Stock Return Volatility

Daesung Ha

Marshall University

In this study, we investigate the effect of IT capability on firm performance, as gauged by stock prices, by analyzing the impact of the latest technological revolution on stock values. In the early stages of technological revolutions, the efficacy of new technologies remains ambiguous and subject to fluctuation. This ambiguity gradually transitions from being idiosyncratic to becoming systematic over time. The resulting surges in stock prices are unpredictable, yet they become discernible once technological adoption nears completion. This phenomenon is commonly observed in technologies, such as information technologies, which are characterized by high levels of uncertainty and rapid adoption. For our empirical investigation, we select 916 firms recognized as top users of information technology from the InformationWeek 500 between 1989 and 2012. Our sample is constructed by merging financial data from the Compustat database and the CRSP stock files. We uncover empirical evidence supporting firms with strong IT capabilities during the technological adoption period. However, this support diminished after the technological adoption concludes. We also discuss the significance of this finding in relation to the relationship between IT capability and firm performance.

Digital Marketing Role in Understanding, Adapting & Transforming the Business Ecosystem

Shahriar Gias

Slippery Rock University

Marketers continue to help the world create resilient business ecosystems amid difficult challenges. Marketing role is to help businesses understand how to handle these crisis issues head-on, but it must also assist in ensuring the sustainable, proactive, and equitable responses of businesses. In this paper, authors discuss how marketing has impacted the resilience of these ecosystems during times of unrest, such as during the Covid-19 pandemic, the ongoing Russian-Ukrainian War, the current volatility of our economy, and the greater supply chain disturbances. A common theme discovered amongst all challenges faced in these recent events is the increase in both digital marketing and social media tactics. Digital Marketing as well as Social Media Marketing strategies have been a successful marketing strategy to overcome those challenges as it has helped marketers to adopt more proactive and agile marketing strategies to deal with the market uncertainty. Statement of Key Contributions Our research provides directives on how the business marketing world is understanding, adapting, and transforming in this rapidly changing business environment. Our paper discusses the major economic disruptions within the business world and how the field of marketing is trying to handle these problems. This paper covers some of the current crisis such as the Covid-19 pandemic, the Russian-Ukrainian war, politics, regional conflicts, inflation, social media, technology, sustainability, and global warming. By addressing these issues, this paper explains how marketers generally are adapting their marketing strategies continuously in response to the present and future global changes.

Consumer \$ense makes Sense for Students

Audrey Guskey

Duquesne University

This paper addresses the importance of student organizations and provides justification for the benefits students reap when involved in professional groups. This article provides recommendations for how to initiate and sponsor a professional student club. Undergraduate students are busy with many activities nowadays – school work, internships, jobs, social activities, professional organizations, and sports. I organized a student group to work on a social media platform Consumer \$ense. This student group has morphed into an active, energetic team of over 20 students who self-designate what functions will they do. There is a blog team, podcast crew, video editing, marketing analytics, business partnerships and sponsorships, and social media team who focus on Facebook, Twitter, Instagram, TikTok, and Linked In. Students gain experience in any or all of these areas. They meet on a regular basis and delegate tasks to be completed. In addition to learning about social media, analytics, video production, and creative writing, they also develop leadership and teamwork skills. This paper shares tips on how to get a student organization started. The benefits to both faculty and students are explored. This type of learning requires faculty to be coaches and mentors. For Consumer \$ense, I spent time outside the classroom offering advice and tips on how to improve their work. Mentoring students is one of the most effective and rewarding ways to ensure student learning is happening.

Conference Concludes

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