

ABSTRACTS**1. A FRAMEWORK FOR SELECTING BUSINESS PROCESS MAPPING SOFTWARE**

Colin O. Benjamin, Florida A&M University, Tallahassee, Florida, USA
Amos Bradford, Florida A&M University, Tallahassee, Florida, USA
Gail Thompkins, Florida A&M University, Tallahassee, Florida, USA
LaSheena Vaughn, Florida A&M University, Tallahassee, Florida, USA

ABSTRACT

We review the role of Business Process Mapping (BPM) in achieving productivity improvements in organizations and report BPM applications in organizational settings in manufacturing companies, academia, and non-profit organizations. We examine the role of commercially available business process mapping software in implementing BPM projects and design a framework to assist companies in adopting a systematic approach to determine the BPM software which would represent the best fit with their organization's needs. The robustness of this approach is illustrated using scenario analysis.

Keywords: *Business Process Mapping, Software Selection, Productivity*

2. CONVERGENCE OF INTERNATIONAL AND U.S. ACCOUNTING STANDARDS

Agatha E. Jeffers, Montclair State University, Montclair, New Jersey, USA
Michael Greener, Montclair State University, Montclair, New Jersey, USA
Maria Penafiel, Montclair State University, Montclair, New Jersey, USA

ABSTRACT

The U.S. Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) have been working together to create one set of accounting standards that they hope will be superior to either existing standards. This convergence towards one common language for financial reporting is easier said than done, and has created many issues for the standard setters and will result in numerous challenges for multinational companies, regulators, accountants, auditors, educational institutions and other parties. In this paper, we identify the forces that are leading to convergence and briefly discuss the pros and cons of convergence. We also identify and discuss some of the major issues which present challenges to harmonization. To this end, we outline the similarities and differences between financial statement presentation, intangible assets, inventory, leases, earnings per share, fair value accounting and financial instruments. We also note the future implications during the transition period as well as the benefits as well as the challenges posed by the use of only one set of international accounting standards by the entire international financial community.

Key Words: *Convergence; harmonization; FASB; IASB; IFRS; SEC; inventory, derivatives; leases*

3. WORKFORCE ATTRITION AND OTHER RISKS FOR THE FUTURE OF U.S. NUCLEAR INDUSTRY: SIMILARITIES WITH OTHER LARGE INDUSTRIES

A. Yesim Sireli, University of North Carolina at Charlotte, Charlotte, North Carolina, USA

ABSTRACT

Existing U.S. nuclear power plants are applying for, and depending on the U.S. Nuclear Regulatory Commission (NRC)'s decision, receiving life extensions 20 years at a time. This process could allow such plants to continue their operations up to 60 more years, which brings certain risks. This study first briefly

discusses the life extension process of these reactors and potential risks involved such as workforce attrition, plant reliability issues, equipment obsolescence, and environmental challenges among others. Then, it points out the similarities with other industries such as aerospace and transportation infrastructure.

Keywords: Nuclear power plants, life extension, risk management, workforce attrition, aerospace, transportation infrastructure

4. FAIRNESS IN CONSUMER CONTRACTS: AN AUSTRALIAN PERSPECTIVE

Frank Zumbo, University of New South Wales, Sydney, Australia

ABSTRACT

The enactment of a new legislative framework dealing with unfair terms in consumer contracts in the Australian State of Victoria has put the spotlight on the considerable merit of having such a legislative framework in place. Significantly, the experience with such a legislative framework in Victoria provides clear evidence of the value of such legislation to consumers. In particular, the legislation has led to many consumer contracts being written in clearer language with a fairer balancing of contractual rights and obligations between businesses and consumers. Thus, where contracts in Victoria have been considered to disproportionately or unreasonably shift contractual obligations or risks onto consumers, the relevant regulatory agency has, almost entirely through consultation with the businesses involved, been able to have the allegedly unfair contract terms either removed or rewritten in a fairer manner. This experience demonstrates the immediate benefits to consumers from having a legislative framework dealing with unfair contract terms.

Keywords: Consumer Contracts, unfair contract terms, Australia, plain language drafting

5. PERFORMING ARTS MARKETING SURVEY: A CASE STUDY IN USING EXPERIENTIAL LEARNING TO MEET HIGHER EDUCATION ESSENTIAL SKILLS AND COMPETENCIES

Christine A. Lai, SUNY College at Buffalo, Buffalo, New York, USA

ABSTRACT

Described is an experiential learning project that was used to directly address the requirement of Standard 12: general education and essential skills, listed in the Characteristics of Excellence in Higher Education: Eligibility Requirements and Standards for Accreditation as stated by Middle States Commission on Higher Education. This project involves designing a marketing research plan for a local non-profit performance arts organization. Components of the experiential learning project address all essential skills: i) written and oral communication; ii) scientific and quantitative reasoning; iii) critical analysis and reasoning; iv) technological capabilities appropriate to the discipline; and v) information literacy.

Keywords: Competency-based education; experiential learning; accreditation standards, marketing research project.

6. IS IT POSSIBLE TO MAKE ECONOMICS INTERESTING, EVEN EXCITING?

John S. Croucher, Macquarie University, Sydney, Australia

ABSTRACT

Perhaps undeservedly, economics has developed a reputation for not being the most scintillating of subjects with enrolments seemingly on the decline in favour of the more business oriented subjects such as marketing, operations management, organisational behaviour, financial management and the like. A particular challenge is to capture the audience of large first year students who are mostly there under sufferance since it is a compulsory part of a general business or management degree. Economics departments seem to be constantly fighting a battle to convince a significant number to continue their studies in this area. This paper outlines one such approach where the concept of economic risk is graphically illustrated by introducing a subject that illustrates the concepts using the techniques of gambling. For those who might contemplate using a similar approach, the progress of this course from its conception to the completed product is provided.

Keywords: Risk, economics, teaching, statistics, gambling

7. REGIONAL ECONOMIC INTEGRATION IN ASIA PACIFIC: THE FUTURE OF ASEAN AND EAFTA

Miguel A. Baeza, University of Texas-Pan American, Edinburg, Texas, USA

Yong J. Wang, Ohio University, Athens, Ohio, USA

Kevin W. Cruthirds, Nicholls State University, Thibodaux, Louisiana, USA

ABSTRACT

The purpose of the study is to provide a brief review of multilateral and bilateral trade agreements in Asia Pacific and an analysis on future regional economic integration in the region. Our analysis focuses on the developmental and relational needs of ASEAN and EAFTA members before, during, and after the Asian financial crisis of 1997. The Asian financial crisis that took place in Southeast Asia made suffering countries to reconsider the concept of regionalism, especially under the influence of China and Japan, the two powerful Northeast Asian economies in the region. However, the Asia Pacific region is unique not only because it is one of most diverse in the world in terms of economic structure, political regime, and religious and cultural context, but also because there is a constant battle between major players, such as China and Japan, over leadership and institutionalization issues. In addition, distinct goals and objectives among the countries to maximize strategic trade, investment, and development benefits slow down a multilateral movement towards regional integration. Based on the analysis, trends of future economic integration in Asia Pacific are discussed. EAFTA is expected to initiate in the near future, while most of the countries in Asia Pacific are still interested in expanding bilateral FTAs as well. The aggressive intention of China and Japan to become an economic leader of the region influences the overall regional strategy in Asia Pacific. Medium-sized countries in Southeast Asia such as Malaysia, Singapore and Thailand will play an important role in mediating and forming a more stable and prosperous trade region in a long run.

Keywords: ASEAN, EAFTA, Economic Integration, Trade Union, Free Trade Agreement, Asian Financial Crisis, Regionalism

8. CHALLENGES FACING WIDER IMPLEMENTATION OF RADIO FREQUENCY IDENTIFICATION IN SUPPLY CHAIN MANAGEMENT

Ahmad Vessal, California State University Northridge, Northridge, California, USA
Rassule Hadidi, University of Illinois at Springfield, Springfield, Illinois, USA

ABSTRACT

This paper identifies the major Radio Frequency Identification (RFID) drivers and explores the current technological, economical, behavioral, and business/managerial impediments for broader implementation of RFID in Supply Chain Management (SCM). Technological impediments include the lack of common standards and protocols for global recognition, immature and evolving technology, the lack of middleware, and difficulties in integrating RFID and the Electronic Product Code (EPC) networks. Economical impediments include high implementation costs and return on investment (ROI) issues. Behavioral impediments include the real and perceived lack of privacy, and relatively low and un-even adoption rate. Business/managerial impediments include the lack of network availability, the lack of adequate investment, the rapid pace of technology change, multiple generations of technologies, and waste stream management. This paper's framework classifies the above impediments according to the RFID drivers acted upon and presents managerial implications.

Keywords: Radio Frequency Identification, Supply Chain Management, RFID Implementation

9. STRATEGIC MARKETING: DEVELOPING A CULTURE OF BRANDING IN CHINA

Joseph Ben-Ur, University of Houston - Victoria, Victoria, Texas, USA
Jifu Wang, University of Houston - Victoria, Houston, Texas, USA

ABSTRACT

China is aware of the significance and the need of developing Chinese brands in the global competition and has set specific goals to have leading global brands in the near future as part of its strategic plan for economic development. To some extent, it is clear now to the Chinese authorities that quality and innovation are the power sources behind successful brands and that this reality is truer for reputable global brands, and it is the key for further economic development toward becoming a leading economic nation in the world market. Therefore China is engaged in a national campaign, at all levels of the government and the industrial and commercial communities, to promote a culture that recognizes the importance of developing successful Chinese brands. This paper presents the effort made and the progress achieved in Chinese brand development. It will also attempt to identify the weaknesses of the current national strategy to promote Chinese branding.

Keywords: Chinese branding, Chinese government effort to develop the Chinese brand, Chinese brands success in the world market

10. COMPARATIVE STUDY OF SOFTWARE PIRACY

Eric K. W. Lau, City University of Hong Kong, Hong Kong

ABSTRACT

Software piracy has been investigated from various disciplinary perspectives, including the legal perspective (Swinyard, Rinne, Kau, 1990; Im & Van Epps, 1992; Robinson & Reithel, 1994), the decision-making perspective (Taylor and Shim, 1993; Simpson, Banerjee, & Simpson Jr, 1994; Sims, Cheng, & Teegen, 1996; Banerjee, Cronan & Jones, 1998; Wager & Sanders, 2001) and the moral perspective (Lee, Eining & Long, 1994; Logsdon, Thompson, Reid, 1994; Kini, Rominger & Vijayaraman,

2000). While these studies offer some insights, many of the results are contradictory. In addition, most of the studies were conducted in Western countries, particularly the United States. Given the immature state of theory, and the obvious cultural differences happen. A comparative study was proposed to capture the differences.

Keywords: Software Piracy; Business Ethics; Comparative Study.

11. THE EMERGING TRENDS IN HUMAN RESOURCES

Tony Uvary, Xavier Institute of Management, Bhubaneswar, India

ABSTRACT

For many years, attempts have been made to measure the impact of Human Resource (HR) practices on performance of the organization. Today a number of researches are beginning to show a casual link between effective HR practices and performance. However the important factor in this is not just the causal link, but also the need to make sure HR practices are integrated and coherent throughout the organization. This article highlights the emerging trends in HR and the type of results an organization can expect if progressive and integrated practices are introduced within the organization.

Key words: HR practices, People Performance, HR paradigm, Organizational Environment, Management attitude and behavior.

12. THE RELATIONSHIP BETWEEN PSYCHOLOGICAL COMMITMENT, PARTICIPATION FREQUENCY AND PURCHASE INTENTION IN RECREATIONAL GOLFERS

Jon Lim, Minnesota State University, Mankato, Minnesota, USA
Jung-Do Choi, Kangwon National University, South Korea
Katie Bye, Minnesota State University, Mankato, Minnesota, USA
Hal Walker, Elon University, Elon, North Carolina, USA

ABSTRACT

In recent years, the golf industry has experienced a decline in golf participation according to the National Sporting Goods Association (2008). However, surprising little on golf has appeared in the academic sport marketing literature. Therefore, the purpose of this study was to investigate psychological commitment of recreational golf players and explore its relationship to participation frequency and purchase intention. Participants for this study were composed of 253 recreational golfers (203 male and 50 female) from three public golf courses in the Midwest. They completed measures of sport commitment, sport enjoyment, personal investments, social constraints, involvement opportunities, and items used to assess participation frequency and purchase intention. The internal consistency coefficients for all constructs were found to be acceptable. Structural equation modeling analysis on the proposed model suggested an adequate fit ($X^2/df = .41$; $RMSEA = .00$; $GFI = .99$; $AGFI = .99$; $CFI = 1.00$; $IFI = 1.00$; $NFI = 0.99$; $TLI = 1.01$; $RFI = .99$). Regression analysis revealed that the predictors explained 69% of the variance in psychological commitment for the recreational golfers. Sport enjoyment ($\beta = .44$), personal investments ($\beta = .18$), and involvement opportunities ($\beta = .35$) were significant predictors while social constraints was a non-significant predictor. This study also found that there were significant relationships among sport commitment, participation frequency, and purchase intention based on demographic characteristics. The findings provide support for the importance of psychological commitment and its positive impact on participation frequency and purchase intention.

Keywords: Consumer Behavior, Purchase Intention, Motivation, Sport Commitment

13. DRAWING VALID CONCLUSIONS FROM STATISTICAL TESTS

John S. Croucher, Macquarie University, Sydney, Australia

ABSTRACT

One of the more common techniques in answering questions involving statistical inference is to calculate an appropriate test statistic and, based on its value, determine whether some hypothesis should be rejected or otherwise. The thorny issue of one-sided versus two-sided tests has provoked much debate in the literature, particularly with respect to which one may be appropriate and whether the choice is made simply on grounds that a significant result might be obtained. This paper goes a step further and consider precisely what might be concluded if a two-sided test is used with opinions from surveyed experts in the field surprisingly divided. There is also a discussion of constructing confidence intervals for extremely rare events and why conventional theory can be misleading.

Keywords: *Confidence interval, hypothesis testing, conclusions*

14. IS THERE A PREFERRED BEHAVIOR FOR PROJECT MANAGEMENT LEADERSHIP?

Marilyn E Harris, School of Business & Technology, Capella University; College of Business Administration and College of Extended Learning, Central Michigan University, USA
Rodger Oren, Bureau of TennCare, Nashville, Tennessee, USA

ABSTRACT

This paper investigates world of technical leadership, specifically in the project management profession. Analysis of a few leadership styles are presented with a summation of a preferred leadership style in the management of staff working in a project setting.

Keywords: *Technology Management; Leadership; Project Management*
