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FDI-Led Growth or Growth-Led FDI: Empirical Examination
Bassam M. AbuAl-Foul, American University of Sharjah, United Arab Emirates

ABSTRACT

Foreign direct investment (FDI) has been considered as an important tool in promoting economic growth. However, there is still a debate on how the relationship is established between foreign direct investment and economic growth and what beneficial effects that FDI may bring to the hosting economies. Review of empirical literature shows that there is mixing results of the effect of foreign direct investment on the host countries. The debate shows that there are four hypothesis. These are: a) the FDI-Led Growth that suggests FDI promotes economic growth in the economies of the host countries, b) Growth-Led FDI that suggests economic growth in the host countries attract FDI, c) Feedback (bi-directional) relationship that FDI and economic growth causes each other, and d) No relationship that FDI and economic growth are not related. Thus, we use Toda and Yamamoto (1995) Methodology to examine the causal relation between economic growth and foreign direct investment in two Middle Eastern countries, namely Bahrain and Oman and the study findings support the Growth-led FDI hypothesis in the case of both countries.

Keywords: FDI, Economic growth; GCC countries; Toda-Yamamoto Causality.
Leading A Once Underperforming South African School In A Challenging Community To A Successful School

Gertrude M. "Trudie" Steyn, North West University

ABSTRACT

This presentation outlines the findings from a case study that explored how a female principal in a South African primary school in a challenging context succeeded to improve and raise the school’s academic achievement. This study was inspired by the five dimensions of Robinson, Lloyd and Rowe’s framework (2008); leadership effect on academic success. A qualitative method of inquiry was employed in the study where data were collected with an individual interview with the principal and focus group interviews with the school management team and teachers. The findings indicate how the female principal succeeded to built and set direction in the once underachieving school, how she empowered staff to improve their classroom practices, and how she redesigned and strengthened the school’s organisation to create a supportive and well-organised caring school environment. The study concluded by suggesting while women principals in challenging contexts can raise teacher and student performance, the particular characteristics of female principals and the challenging contexts of schools remain an important factor to improve schools.
Awakening Whole School Flourishing:  
Mind, Heart, Soul, And Body  
Jennifer Moore, DePaul University, USA  

ABSTRACT  
Well-being is integral to human function, and plays a vital role in the development of children as effective learners. But how do schools measure whether children are being provided with the necessary information and opportunities to encourage growth in this very important area? In order to develop and support well-being, we need to start from a strong foundation; we have a moral responsibility to ensure that the adults in every child’s life are well so they in turn can effectively support the well-being of the child. The well-being wheel is a tool that helps us, as educators, to focus, plan, implement, assess, and reflect, so that we can determine where we are and where we need to be to best support our communities in the healthy development of the whole child.
2018 Report On Occupational Fraud: Results And How Companies Can Protect Their Assets

Dwight E. Denman, Eastern Oregon University, USA

The Association of Certified Fraud Examiners (ACFE) published their study on occupational fraud and abuse this past year. The study, which is its tenth edition, is the most comprehensive study on occupational fraud and abuse. Its findings give great insight into who commits fraud, why they commit fraud, and how companies can protect themselves to deter and detect fraud. This paper will look at the many of the major findings brought out in the study. Further, the paper will look at the theories surrounding who commits fraud, and why they do it. Finally, the paper will make practical suggestions that companies could implement to deter and detect fraud, with a special focus on internal controls and internal control activities.
The IRS “Dirty Dozen”: The Demographics Of The Victims And The Number Of Complaints Filed
Nicole Martinez, Embry-Riddle Aeronautical University, USA
Jesse Scoular, Embry-Riddle Aeronautical University, USA
Cindy Greenman, Embry-Riddle Aeronautical University, USA

ABSTRACT
Every year, the Internal Revenue Service (IRS) releases an updated list of the twelve most prevalent fraud schemes affecting American taxpayers; they call this list the “Dirty Dozen”. The twelve fraud schemes are as follows: phishing, phone scams, identity theft, return preparer fraud, fake charities, inflated refund claims, excessive claims for business credits, falsely padding deductions on returns, falsifying income to claim credits, frivolous tax arguments, abusive tax shelters, and offshore tax avoidance. Tens of thousands of Americans fall victim to these schemes yearly, with the demographics of those likely to be targeted still unclear. The purpose of this research is to identify the economic status, age, and location of victims, how often these schemes are perpetrated, and how often offenders are caught. By identifying demographics and rates of occurrence, both fraud investigators and taxpayers will be better equipped to combat these increasingly complex schemes.
Identifying Faculty Perceptions Of Awareness And Preparedness Relating To ADA Compliance At A Small, Private College In Ne Pa
Chad M. Stevens, Keystone College, USA
Elizabeth Schneider, Keystone College, USA
Patricia Bederman-Miller, Keystone College, USA

ABSTRACT

This paper explores post-secondary faculty perceptions of awareness and preparedness relating to Americans with Disabilities Act (ADA). Institutions of higher education are businesses. The largest threat to sustained viability for many businesses is litigation. Business-related litigation is often the result of non-employment discrimination or torts (violation of civil rights). Lack of knowledge (awareness and preparedness) is usually not a sufficient reason for defendants in business-related litigation. The number of college students reporting learning-related disabilities is growing. About 2.2 million students enrolled in higher education institutions have a documented disability (National Center for Education Statistics, 2016). Disability related litigation is a trending concern for institutions of higher education. Are post-secondary faculty ‘aware’ and ‘prepared’ to make the necessary accommodations for students with qualified learning disabilities in classrooms? ADA awareness is defined as cognizance relating to the Rehabilitation Act of 1973 and Americans with Disabilities Act of 1990. ADA preparedness is defined as readiness and ability to follow obligations relating to the Rehabilitation Act of 1973 and Americans with Disabilities Act of 1990. A moderate, positive correlation was discovered between the two variables, indicating the more awareness one has of ADA laws and requirements, the more prepared one is in dealing with accommodations for those with learning disabilities. Research indicates a need for updated and current training in the area of ADA awareness and preparedness of post-secondary faculty.

Keywords: Awareness; Disability; Litigation; Post-Secondary Faculty; Preparedness
Strategizing The New Student Acquisition Journey
Spencer Hadelman, CEO, Advantage Marketing, USA

ABSTRACT

The new student acquisition journey takes a combination of marketing tactics to achieve optimal results and attract attention that will improve program enrollment. This session will challenge you to understand student enrollment differently, how to strategically combine traditional and digital channels, and how to think like your potential student and develop outside-of-the-box ideas that drive awareness.

After this session you’ll be able to:

- Develop a coherent and actionable student enrollment plan
- Better understand the complexities of today’s digital and social trends amongst potential students
- Become more aware of education marketing fallacies
- Gain a clear understanding of the entire process from marketing touchpoint to enrollment
Empowerment of Women Leaders in Higher Education Institutions in the Middle East
Sultan Ghaleb Aldaihani, Kuwait University, Kuwait

ABSTRACT

The study seeks to identify the present situation of women leaders in higher education institutions (HEIs), shed the light on the different challenges that face women leaders and determine the different methods of empowering women leaders in institutions of higher education in the Middle East. The results of the study show that few studies have been dedicated to female leadership in this region. In addition, there are organizational, social, personal and work-related challenges that hinder the empowerment of women leaders in HEIs. Various solutions to these challenges have been proposed.

INTRODUCTION

The success level of any organization depends largely on the quality of its leadership, and successful leadership has, for long, been attributed to the masculine gender. Women leadership remained unexplored till the 60s (Subramanian et al., 2016). The 1970s witnessed women occupation of varied leadership roles in all aspects, but the 21st century has witnessed a spike in leadership positions held by women (Kessler, 2014). Their leadership styles are transformational, participative and inclusive (Chandler, 2011).

As women started to occupy influential positions in academic organizations, the feminine aspects of leadership began to attract scholars’ attention (Subramanian et al., 2016; Rochon, Davidoff & Levinson, 2016). Women’s rise to leading positions is the result of the quest for more effective leadership. See Madsen 2012. Women leadership can also be viewed as an attempt to make women more effective in the society. (Salih & Al-Dulaimi, 2017).

Women leadership is a solution for increasing need for exemplary leadership in higher education institutions as pointed out by Kamel (2014).

Statement of the Problem:

Even though the percentage of educated women in the Arab states who join the workforce has been increased, the percentage of those who actually participate in leadership positions is still low (Kemp, Madsen & Davis, 2015; Lammers & Gast, 2017; Chin, 2011).

Although there are many studies carried out to investigate the nature of the leadership roles taken by women in economic and political domains in varied states not much is documented about feminine leaders in tertiary education (Alsubaie & Jones, 2017). The rise of the issue of women leadership in educational institutions raises many questions regarding how to make women effective leaders in these institutions (Romanowski & Al-Hassan, 2013). The scarcity of women occupying leading positions in tertiary education represented a real gap in the literature (Burkinshaw & White, 2017).

Few studies have addressed what is done to empower women leadership, female leadership experiences and stereotypes about their occupations and associated responsibilities in the Middle East (Alberti-Alhtaybat & Aazam, 2018).

STUDY OBJECTIVES

The current study seeks to achieve the objectives below:

- Identifying the current state of female leadership in Middle Eastern tertiary education institutions.
- Shedding the light on the different challenges that can hinder the empowerment of women leadership in institutions of higher education in the Middle East.
Determining the different methods of empowering women leaders in Middle Eastern institutions of higher education.

SIGNIFICANCE OF THE STUDY

The significance of the current study stems from the viewpoint that women play vital roles in different societies generally speaking and particularly in the Middle East, especially at the level of institutions of higher education, and the full faith in their potentials which enable them to practice different leadership tasks in a distinctive manner and with the highest degrees of efficiency and excellence equally as men.

KEY TERMS

The following are key terms that are used in this work defined operationally by the researcher.

Leadership: the ability of women to lead others, establish clear vision, inspire subordinates, build work teams and participate in decision making to achieve the strategic objectives of higher education institutions in the Middle East region.

Empowerment: the act of giving power and authority to women in order to occupy top leadership positions in tertiary educational institutions in the Middle East region.

Feminine leadership: the type of leadership being practiced by women in tertiary educational institutions in the Middle East region.

Conceptual Framework

The conceptual framework of the current study revolves around discussing the nature of the leadership role played by women in institutions of higher education in the Middle East region and the different factors that can challenge or facilitate carrying out this role in an attempt to achieve gender equality and empower women to reach top leadership positions in these institutions.

![Conceptual Framework of the Study](image)

Fig. 1: Conceptual Framework of the Study

LITERATURE REVIEW

Reaching a unified definition of leadership is difficult since the term has been used in many areas such as business, sports, politics, education, etc. Thus, one can conclude that the definition of leadership differs according to the context in which this word has been used (Silva, 2016).

Influential leaders who can weather the challenges of constantly changing work conditions are invaluable.
assets that all organizations are after. The leader must show good relationships with his employees in order to achieve organizational effectiveness, reduce the attrition rate and take far-reaching decisions (Nanjundeswaraswamy & Swamy, 2014; Hoyt, 2010).

A leader influences the success of the organization through controlling its directions and his influence on employees by motivating them to do their best for the risk of the organization (Hao & Yazdanifard, 2015). NAJD (2015) has identified the difference between leaders and managers as in the following table:

<table>
<thead>
<tr>
<th>Managers</th>
<th>Leaders</th>
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<tr>
<td>Have subordinates</td>
<td>Have followers</td>
</tr>
<tr>
<td>Manage work</td>
<td>Lead people</td>
</tr>
<tr>
<td>Make decisions</td>
<td>Facilitate decisions</td>
</tr>
<tr>
<td>Establish truth</td>
<td>Seek truth</td>
</tr>
<tr>
<td>Avoid conflict</td>
<td>Seek risk</td>
</tr>
<tr>
<td>Appeal to the Head</td>
<td>Appeal to the Heart</td>
</tr>
<tr>
<td>Have short-term horizon</td>
<td>Have long-term horizon</td>
</tr>
<tr>
<td>Seek objectives</td>
<td>Seek vision</td>
</tr>
<tr>
<td>Take credit</td>
<td>Give credit</td>
</tr>
<tr>
<td>Blame</td>
<td>Take blame</td>
</tr>
<tr>
<td>Work for money</td>
<td>Have excitement for work</td>
</tr>
<tr>
<td>Transactional</td>
<td>Transformational</td>
</tr>
<tr>
<td>Are reactive</td>
<td>Are proactive</td>
</tr>
<tr>
<td>Do things right</td>
<td>Do the right thing</td>
</tr>
<tr>
<td>Maintain</td>
<td>Develop</td>
</tr>
<tr>
<td>Organize and staff</td>
<td>Inspire and motivate</td>
</tr>
<tr>
<td>Control and solve problems</td>
<td>Energize and empower</td>
</tr>
<tr>
<td>How and when</td>
<td>What and why</td>
</tr>
<tr>
<td>Compliance oriented</td>
<td>People oriented</td>
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(NAJD, 2015, p. 4).

Noland, Moran & Kotschwar (2016) showed that the existence of feminine leaders can have many positive effects on performance. The last 20 years have witnessed a remarkable change in the role of Muslim women within the society. Increasing presence of women in different sectors is shedding light on their leadership in higher education. (Almaki, Silong, Idris & Wahat, 2016). Women leaders in higher education institutions have the ability to practice mindful management based on mental, spiritual and physical concepts of leadership (Mayer & Surtee, 2015).

Looking at the state of women leadership in the Middle East in the past, we realize that women fought against discrimination in assigning leadership positions. Nowadays, they actively participate in leading political, economic and social entities (NAJD, 2015). This is due to their level of education and understanding of the business world. (Langlois & Johnston, 2013).

Regarding female leaders in the GCC states, they encounter many barriers to career advancement, among which gender-segregation and stereotypes about women at work (Alomair, 2015).

Many GCC countries have taken serious steps in order to improve the presence of women in leading positions. For example, the aim of the Saudi National Transformation Plan is to augment the presence of Saudi in leading posts by 2020 through providing them with training programs and reforming the legislation policies to ensure equal opportunities between men and women (Alsubaie & Jones, 2017).

Alomair (2015) showed that female leaders encountered obstacles related to difficulty in balancing family responsibilities with work demands. The major challenges that women leaders face in the GCC countries include bureaucracy, traditions and gender inequality. (Kattan, Heredero, Botella & Margalina, 2016).

Alsubhi, Hoque & Abdul Razak (2018) argue that Saudi women leaders encountered eight workplace berries represented in “gender-based stereotypes, work-life conflict, self-imposed constraints, social network limitations,
biased organizational policies, non-gender-based discrimination, inadequate qualification and minimal existing representation.” Abalkhail (2017) confirmed that women holding leadership positions in Saudi Arabian higher education had experienced the glass ceiling phenomenon.

For women in Oman, Sultan Qaboos Bin Said has confirmed that the future of Oman lies in the hands of its men and women alike. Accordingly, real opportunities are offered to women to be as effective in the work place as their male colleagues (Goveas & Aslam, 2011). But the problem lies in being a conservative society where Omani women leaders need extraordinary skills to compete with men (Al-Talei, 2010).

The idea of female leadership within the state of Kuwait reflects a collaborative effort by the whole country to achieve gender equality. Female leaders take advantage of these opportunities to prove their capabilities (Al-Suwaihel, 2010).

At the level of Qatar, Romanowski & Al-Hassan (2013) revealed that social norms familial constraints, culture stereotypes about women and Qatariization policies were among the most common challenges they faced in leadership.

Shaya &Abu Khait (2017) emphasized on the responsibility of Emirati government, religious work and familial support in empowering women leaders. They showed certain factors affecting the success of women in attaining leading positions in different domains represented in inspirational motivation, vision awareness, team work, motivation, support and work/life balance investigated how female managers in countries like Kuwait, Emirates, and Qatar view women leadership and what challenges and opportunities lie ahead of them. The responses highlighted a number of things such as gender inequality, underestimation of women competencies, lack of support and formal mentoring systems.

The above obstacles and challenges that women leadership faces are also common in other Middle Eastern states such as Lebanon, Turkey and Iran.

Many researchers agree that underrepresentation of women in high positions and high achievements in the academic arena is the result of being stuck in low positions in administration and academia (Yousaf & Schmiede, 2016). Gobaw (2017) has identified obstacles that hinder women leadership roles in university represented in inadequate training, lack of leadership role models, absence of mentoring, lack of women’s self-empowerment, inadequate self-confidence, lack of encouragement, heavy domestic responsibilities, traditional cultural beliefs about women and their roles in academia, biased recruitment and promotion procedures and employers’ negative attitudes to women leaders.

Al-kayed (2015) showed that the most important leadership challenges mentioned by most female leaders in Saudi public higher institutions of education were lack of authorization, bureaucracy, conflicting decisions and ambiguity of university rules, work pressures, different natures of subordinates, high turnover of teaching staff and inability to balance between family and work requirements.

Colleges and universities should design programs to develop faculty leadership skills and special efforts should be exerted to develop women especially while taking into account the shortage of women leadership (Madsen, Longman & Daniels, 2011).

Shahtalebi, Yarmohammadian & Ajami (2011) identified what make women successful leaders in tertiary education. The results showed that improving leadership and management skills and having the needed support from those around them could play positive roles in helping women sustaining their leading positions in tertiary education institutions.

Attention should be paid to the organization’s culture, this is true for modifying the organizational structure and strategies that include female leadership. Here, female leaders play important roles in understanding the organization’s culture and evaluating its strategic objectives in such a way that enables them to develop actions that have positive effects on the organization’s productivity (Al-Suwaihel, 2010).

Supervisors can play critical roles in guiding women towards achieving leadership roles. A woman supervisor...
can give negative or critical feedback without discouraging women leaders. Therefore, the presence of a female supervisor can serve as a catalyst for them to stay in their leading positions and break through glass ceiling (Ni & Huo, 2018).

Women, in the Middle East, who want to occupy leadership positions and enjoy a successful professional life should break through the invisible glass ceiling by education, commitment and family support (Marinakou, 2014). To do this women need to possess the necessary skills in addition to support from family and people around them (Najd, 2015).

Also, providing leadership programs is considered of great importance in order to improve women's leadership skills (Moore, 2013). In addition, promoting open dialogue regarding organizational culture can have positive effects on women’s Leadership Experiences (Longman, Daniels, Bray & Liddell, 2018).

Al-Burghouthi (2017) has revealed that there are certain factors associated with women leadership success represented in women personality, their desire to change, their real need for independence and achievement and strong determination to reach their goals.

Methodology:

Our research for this study involved a systematic review of studies on women leadership. Systematic review methodology concentrates on structured and comprehensive approaches to search the literature and conduct formal synthesis of its findings (Bearman et al., 2012). Okoli & Schabram (2010) have stated that reviewing of literature is usually carried in order to provide a theoretical framework for the research; survey the largest amount of research on similar topics; answer certain questions regarding the topic to be discussed, allow comparison of findings of separate reviews to be conducted or summarize what is already known about the topic (Smith, Devane, Begley & Clarke, 2011; Crowther, Lim & Crowther).

For the sake of this research, we put in place a number of criteria to first of all pinpoint all studies about women leadership written in English. To do this, we identified databases that could yield published and unpublished relevant studies. Then we listed research keywords such women leadership, higher education, Middle East and empowerment were used in our search. Full names and acronyms were used in the search, for example ‘HEI and ‘Higher Education Institutions’.

The selection of search terms have led to the exclusion of literature that does not use women leadership such as women management and women managerial practices, on the other hand it opens the door for more synonymous terms to be included such as female leadership and feminist leadership. For obtaining studies, we used the following databases: Google Scholar, Wiley Online Library, Sage Journals and ProQuest database. We searched all of these source focusing on resources that contained any of the keywords in their titles, abstracts or bodies.

The inclusion criteria include studies and articles published in scholarly journals from 2010 till now. ProQuest database yielded 73,866 results, Wiley Online Library 41,095 results, Google Scholar 347,000 results and Sage Journals 37,233 results. Upon reading the abstract and title of most -resources, as well as eliminating duplicates, 150 studies were identified as being focused on women leadership. Among these 150 studies, many studies have been excluded because the focus here is on the issue of empowering women leadership in the Middle East while the search results have identified many studies outside this region, other studies have been excluded because of being dissertations and dissertation aren't in the inclusion criteria. Only (71) studies have been proved to be effective in serving the objectives of the current study. The following table will show the criteria we used to include or exclude studies.

<table>
<thead>
<tr>
<th>Inclusion criteria</th>
<th>Exclusion criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Studies from 2010 till now.</td>
<td>Studies earlier than 2010.</td>
</tr>
<tr>
<td>Scholarly journals and books</td>
<td>Dissertations.</td>
</tr>
<tr>
<td>Studies and articles written in English.</td>
<td>Studies and articles written in other languages.</td>
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<tr>
<td>Primary resources.</td>
<td>Secondary resources.</td>
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<td>Pdf format</td>
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</tbody>
</table>
RESULTS

The results of the current study can be reviewed by reviewing its objectives as follows:

First: The current state of female leadership in Higher Education Institutions in the Middle East

In order to achieve the first objective of the study, the researcher reviews the literature on the present situation of women leadership in HEIs in the Middle East. Taking into account that Middle Eastern institutions of higher education East face great challenges at various levels, there is a real need for exemplary leadership. Although female leadership can render great contributions in that field, this topic is still untouched in the Middle East. In addition, few studies have been dedicated to female leadership in this region, and as a result, many issues surrounding their academic responsibilities and experiences have remained undiscovered.

Second: Challenges that hinder the empowerment of women leadership in Higher Education Institutions in the Middle East

The most prominent challenges can be grouped into the following categories:

- **Organizational challenges**: Discrimination in leading positions, biased organizational policies, lack of authorization, conflicting decisions, lack of formal mentoring systems, difficulty in accessing certain professions, bureaucracy and gender inequality.
- **Personal challenges**: Family barriers, inadequate qualification, self-ratings and work-life balance.
- **Social challenges**: Society norms, customs and traditions and conservative societies.
- **Work related challenges**: Dual pressure of work, work demands, ambiguity of rules within the campus and role conflicts.

Third: Methods of empowering women leaders in Higher Education Institutions in the Middle East

1. Providing equal leadership opportunities for both men and women.
2. Providing training programs for women to improve their leadership capacities.
3. Providing the needed support at home and in the workplace.
4. Overcoming stereotyped organizational structures and strategies within the university that excluded women from leadership positions.
5. Improving women self-concept and self-confidence.
6. Emphasizing the role of supervision in enabling women leaders to identify best practices in university leadership.
7. Renouncing any prejudice or discrimination against women.
8. Offering flexible work arrangements.

CONCLUSION

In the current study, the researcher has tried hard to shed the light on the topic of women empowerment through reviewing the experiences of some Middle East countries in this context. The review has clarified that empowerment of women as leaders in academia face certain organizational, social, personal and work-related challenges, yet there are certain strategies that can be used in order to improve women access to high leadership positions.

RECOMMENDATIONS

The empowerment of women in the Middle East to be successful leaders requires professional development programs to advance their leadership competencies. A radical change in university culture should take place to eliminate biases and negative perceptions against women. Middle East communities should change the stereotyping view of women roles and should have full faith in their leadership capabilities. Certain traditions and misconceptions about women should be eradicated.
Suggestions:

In the light of the study results, the researcher suggests:

- Conducting more studies in order to identify the present situation of female leadership in tertiary education in other countries.
- Carrying out similar studies that seek to identify other challenges that hinder women from accessing leadership positions in higher education.
- Preparing periodical reports that show the percentage of women holding leadership positions in Arab countries.
- Issuing strict rules to tackle the problem of discrimination against women in Middle East countries.

REFERENCES


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Doctoral Student Persistence: Faculty And Student Perspectives On The Academic Advisement Process

Dr. Ann T. Hilliard, Bowie State University, USA
Dr. Barbara Holmes, Winona State University, USA

ABSTRACT

This research explores doctoral student candidates and faculty academic advisors' perspectives on the quality of academic advising. Academic advising is best accomplished when there is ongoing interaction between the candidate and faculty advisor being centered around the needs of the student. It is important that there is clear communication levels between faculty advisor and student regarding an advisement educational plan, goals and objectives in order to be able to carry out successful experiences for the student participating in the doctoral program at the university. With the potential of seeking professional careers, doctoral programs generally attract students who are highly motivated to attain advanced degrees and who are willing to participate fully in the advisement process. In order to come close to ensuring student success in a doctoral degree program, appropriate advisement is a key factor in supporting students socially and academically. This research will use a small sample n=40 doctorate candidates/graduated participants and six (6) faculty academic advisors to explore perspectives on improving academic advising. Emphasis for more effective advisement for student success in this study will focus on relationship building, academic development, personal growth, professional goals and learner outcomes. The value of this study could possibly impact advisement practices among faculty advisors across college campuses for all students.

Keywords: Improving Academic Advisement, Candidates, Faculty Advisors
Effective Leadership: U. S. Educational Institutions Can Accommodate Immigrants, Refugees And Displaced Students
Ann Toler Hilliard, Bowie State University, USA

ABSTRACT

The United States has had a history of accommodating immigrants, refugees and displaced people for over three centuries. Immigrants are individuals who have come from another country for different reasons to live in the United States for a better life. Immigrants, refugees and displaced persons are those individuals who are often fleeing danger from countries where there are high levels of conflict. Refugees are individuals who have fled from their home country because of well-founded fear of persecution based on religion, race, nationality, political opinion in a particular social group. This study places emphasis on available educational financial resources to documented and undocumented immigrants, refugees and displaced student in the United States. This study will further cite the need and value of leadership support, benefits and impact of having immigrants in the United States.

Keywords: Financial Resources, Immigrants, Refugees, Displaced Students
Does Level Of Academic Entitlement Influence Undergraduate Business Students’ Perceptions Of Academic Ethical Behavior

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Amy Vandenberg, St. Norbert College, USA
Kathleen K. Molnar, St. Norbert College, USA

ABSTRACT

With more than two-thirds of college students reporting they have cheated in school (McCabe, et al. (2012) and a 2017 Gallup poll (Brendan, 2017) reporting only 16% of respondents rated the honesty and ethical standards of business executives as very high/high, it is more important than ever to develop a better understanding as to the characteristics of business students who are more accepting of unethical behavior. This study attempts to identify whether there is a relationship between ethical and entitlement perceptions of undergraduate business students. Undergraduate students majoring in business and accounting participated in this study by completing a survey asking their perceptions of dishonest acts and academic entitlement. Survey results suggest that the higher level of academic entitlement, the less ethical responses by the students in terms of academic dishonest acts, regardless of gender.

Keywords: Cheating (Education), Academic ethics, Academic Entitlement, Student Perceptions

INTRODUCTION

Ethical concerns dominate today’s headlines whether in the business, academic or political realms. Business students are the future leaders in all of these areas thus understanding their ethical perceptions takes on significant importance. A 2017 Gallup poll (Brendan, 2017) reported only 16% of respondents rated the honesty and ethical standards of business executives as very high/high, well below the top profession, nurses, which were rated at 82% and only slightly above members of congress at 11% and lobbyists which ranked at the bottom at 8%.

The ethical dilemmas business students face almost everyday deal with academic integrity. McCabe, et al. (2012) concluded after reviewing various studies conducted over the last 50 years, two-thirds of college students reported cheating. This high percentage is especially alarming since Nonis and Swift (2001) and Sims (1993) found students who cheated in school tended to cheat more in the workplace. Perhaps understanding the characteristics of students who are more accepting of unethical behavior will help curb future workplace indiscretions.

This study continues previous research by considering whether the level of academic entitlement perceived by the students will influence their perceptions of academic dishonesty. In the following sections, previous research on academic entitlement, gender and academic dishonesty is presented, followed by a discussion of research methods, results and implications of this study.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Academic entitlement and its relationship with academic dishonesty is a student characteristic that has been studied only fairly recently. Greenberger, et al. (2008) defined academic entitlement as “a construct that includes expectations of high grades for modest effort and demanding attitudes towards teachers” (p. 1193).

Stiles, et al. (2018), Sohr-Preston and Boswell (2015) and Greenberger, et al. (2008) all report that those students that exhibited more academic entitlement engaged in more academic dishonesty. Shapiro (2012) found that more academically entitled students had a higher tolerance of cheating behavior. Also, Elias (2017) found highly entitled business students found cheating to be less unethical than less entitled business students.
Although academic entitlement is considered a distinct construct, it has been found to be related to narcissism. Narcissist characteristics include entitlement, exploitation and dishonesty (Menon and Sharland, 2011). Miller (2013), Menon and Sharland (2011) and Chowning and Campbell (2009) found a positive correlation between narcissism and academic entitlement. It appears that there is a connection between narcissism and academic entitlement even if the exact relationship is not clear. Menon and Sharland (2011) found that academic entitlement and narcissism only had an indirect effect on academic dishonesty. In their model only an exploitive attitude (Machiavellian) was found to be a significant predictor of academic dishonesty. This idea is supported by Elias’s (2015) findings that business students high in Machiavellism view questionable academic dishonest acts less unethical.

This study is intended to continue the exploration of whether academic entitlement is related to academic dishonesty. Past studies have found a relationship, but it is unclear if these findings can be replicated as other individual characteristics could be affecting results. Therefore, the first hypothesis stated in the null form is:

H1: The acceptability of academic dishonest acts will not be significantly different between students with different levels of academic entitlement.

Gender and its relationship to academic dishonesty is a variable that has been widely studied. Kuntz and Butler (2014) and Lau and Haug (2011) found females deem cheating behaviors less acceptable than their male counterparts. Numerous studies report that females cheat less often than males (Yang, Huang and Chen, 2013; Guo, 2011; Atmeh and Al-Khadash, 2008; Niiya, et al., 2008; Rakovski and Levy, 2007; McCabe and Trevino, 1997). Similarly, Smyth, et al. (2009) reported that male students did not view as many questionable situations as unethical when compared to female students. A higher mean response from females was reported for all 26 questionable statements presented to students for analysis. After a meta-analysis of 29 studies, Borkowski, et al. (1998) reported that all 29 studies showed females exhibited more ethical behaviors and attitudes than males. In Tang, et al. (2008), a relationship between a love of money leading to deceiving or manipulative nature that would ultimately lead to unethical behavior was present for males, but not females and even more specifically, male business students, and not female business students.

Since level of academic entitlement is a variable in this study, any gender differences in this area are also important to analyze. Elias (2017), Sohr-Preston and Boswell (2015), Boswell (2012), Hartman (2012) and Ciani, et al. (2008) all found that males reported more academic entitlement. Therefore, comparing the ethical perceptions of all males to all females would not be a meaningful analysis for this study. We are interested to see if gender differences will be present while controlling for the level of academic entitlement. Thus, the following second null hypothesis is proposed:

H2: The acceptability of academic dishonest acts will not be significantly different between genders within different levels of academic entitlement.

RESEARCH METHOD

The survey questionnaire was based on previous research studies. Survey questions for academic dishonesty were obtained from Molnar, Kletke and Chongwatpol (2008) and academic entitlement questions from Kopp, et al. (2011). Methodology used in previous research studies regarding students’ perceptions of academic ethical behavior provided consistency and reliability (Vandenberg, A., Haen, J., Molnar, K., De Berry, T. & Cotter, J., 2018; Cotter, et al., 2017; Cotter, et al., 2016). Students were asked to complete a paper-based questionnaire asking their perceptions of dishonest acts and academic entitlement. Questionnaires were used since the intention to engage in a behavior is a good predictor of behavior (Beck and Ajzen, 1991).

In fall 2017 and spring 2018, surveys were administered to undergraduate students in three introductory accounting classes taught by two different instructors at a small, private, Catholic, liberal arts college in the Midwest with an enrollment of approximately 2,000 students. This sample consists of primarily business majors or minors who would not have previously been exposed to this questionnaire. Students voluntarily completed the questionnaire and were guaranteed complete anonymity. Students were reminded to read the questions closely. Survey responses captured demographic and academic data for each participating student, such as age, gender, academic classification, major and GPA.
Survey questions regarding dishonest acts and academic entitlement were coded on an interval assumed Likert-scale of 1 to 5, with 1 representing “strongly disagree” with the acceptance of the dishonest act or academic entitlement and 5 indicating “strongly agree” with the acceptance of the dishonest act or academic entitlement, as perceived by the subject. Therefore, the lower the overall score on questions regarding dishonest acts, the less likely the student felt it was acceptable to commit the dishonest act. With respect to the academic entitlement questions, the lower the overall score the less the student felt academically entitled. The survey asked how the students felt about academic dishonest acts (such as cheating on assignments or exams) and situations regarding academic entitlement (such as I deserve good grades because I try hard).

Using SPSS, researchers performed independent sample t-test analyses using the dependent variable of the sum of user responses to all questions relevant to academic dishonesty and independent variable of the sum of user responses to all questions related to academic entitlement. The larger the value of the academic question responses represents the more strongly the student agrees that it is acceptable to commit that type of dishonesty. The larger the value of the academic entitlement response represents the higher the level of entitlement the student feels. Since this study looked at level of academic entitlement, the mean value of all entitlement scores was used as the ‘cut-off’ value for level of entitlement. That is, those scoring at or above the mean value of all respondents’ academic entitlement answers had a higher level of entitlement than those scoring below the mean value.

RESULTS

A total of 171 questionnaires were collected and 170 of them were used in the statistical analysis. One questionnaire was removed due to incomplete survey answers. Out of the useable questionnaires, 113 were completed by Business/Economic majors, 31 were completed by Accounting majors and 26 responded with “other”. Fifty-eight percent of the respondents were male, and 42% were female. Seventy-five percent were underclassmen (freshman and sophomores) and 25% were upperclassmen (juniors and seniors). Seventy-one percent of respondents indicated they had a GPA of 3.0 or higher.

The researchers performed a principal factor analysis on the Likert questionnaire using the 15 questions relevant to this study. After a varimax rotation, two primary factor groups remained which are labeled academic dishonest acts and academic entitlement respectively. The two-factor solution was obtained using eigenvalue greater than one criterion and factor loadings > 0.5 as suggested by Hair, Anderson, Tatham, & Black (1995). Academic dishonest acts had seven questions with factor loadings ranging from .730 to .805, and academic entitlement had eight questions with factor loadings of .501 and .734. The mean score for academic entitlement for all respondents was 18 which is the number used for the cut-off for level of academic entitlement. Those respondents having a higher level of academic entitlement had scores greater than or equal to 18, whereas those with a lower level of academic entitlement had scores less than 18.

Table 1 shows the t-tests results of students’ perceptions of academic dishonesty by academic entitlement level. A significant difference at p < .05 was found in students’ perceptions of academic dishonesty between those students having different levels of academic entitlement, thus H1 can be rejected. Students who responded with the higher level of academic entitlement had higher mean scores of the academic dishonest acts. This means that the students in the higher level of academic entitlement had less ethical responses for the academic dishonesty questions.

<table>
<thead>
<tr>
<th>Academic Entitlement Level</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>t</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher (&gt;=18)</td>
<td>87</td>
<td>11.93</td>
<td>4.299</td>
<td>6.019</td>
<td>.000*</td>
</tr>
<tr>
<td>Lower (&lt;18)</td>
<td>83</td>
<td>8.71</td>
<td>2.351</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Significant at p<.05

Table 2 shows the t-tests results of students’ perceptions of academic dishonesty by academic entitlement level by gender. No significant difference between genders exists for academic dishonest acts by either level
of academic entitlement. Therefore, hypothesis H2 cannot be rejected.

### TABLE 2. T-TESTS BY ACADEMIC ENTITLEMENT LEVEL BY GENDER

<table>
<thead>
<tr>
<th>Academic Entitlement Level</th>
<th>Gender</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>t</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher (&gt;18)</td>
<td>Male</td>
<td>56</td>
<td>12.13</td>
<td>3.819</td>
<td>.563</td>
<td>.575</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>31</td>
<td>11.58</td>
<td>5.104</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lower (&lt;18)</td>
<td>Male</td>
<td>42</td>
<td>8.95</td>
<td>2.594</td>
<td>.947</td>
<td>.346</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>41</td>
<td>8.46</td>
<td>2.075</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

It is important to notice that 57% of all male respondents (56 out of 98 total male respondents) and 43% of all female respondents (31 out of 72 total female respondents) were in the higher level of academic entitlement. This suggests that although males in general appear to have a higher level of academic entitlement, level of entitlement is not restricted to gender. This suggests that the level of entitlement may outweigh gender in terms of students’ perceptions of academic dishonesty. That is, level of academic entitlement may be a better predictor of students’ perceptions of academic dishonesty than gender.

**DISCUSSION**

This study reports a significant difference exists between the students’ ethical perceptions of academic dishonest acts by level of self-reported academic entitlement. The higher level of academic entitlement the less ethical the students’ perceptions of academic dishonesty. However, no significant difference was found between genders within the same level of academic entitlement. This suggests that academic entitlement may be more important than gender when considering students’ perceptions of academic dishonesty.

It appears that the higher level of academic entitlement, the less ethical responses by the students in terms of academic dishonest acts, regardless of gender. Stiles, et al., (2017) found that academic entitlement was a predictor of academic dishonesty and Elias (2017, p. 194) found “Highly entitled business students viewed cheating actions as less unethical compared with less entitled students.” In addition, Ciami et al., (2008, p. 332) found “…men perceived themselves as more entitled in the classroom than women did and that this relation did not change over time.” This suggests that gender may be a confounding factor in entitlement. However, according to Lemke et al., (2017) “In 2009, a higher proportion of males than females felt entitled … a sex difference that disappeared in 2017.” This research suggests that level of academic entitlement outweighs gender as a factor in influencing students’ perceptions of academic dishonesty. Gender may no longer play as significant a role in students’ perceptions of academic dishonesty as it has in the past.

**LIMITATIONS AND FUTURE RESEARCH**

This study examined academic entitlement’s influence on students’ perceptions of academic dishonesty. These results were from one institution and primarily one major. Further research using different types of institutions (perhaps showing differing levels of academic entitlement by type of institution) and different majors need to be examined. It would also be interesting to see if academic entitlement is decreasing over time as we move out of the millennial generation.
REFERENCES


Five Effective Ways To Support At-Risk & Wounded Students In Thriving At Alternative High Schools… And Earning Their Diplomas!
Tammy Williams, Prince George's County Public Schools, USA

ABSTRACT

Effective alternative high schools service the whole child—academically, socially, emotionally and developmentally. It is critical to address the needs of the whole child through wrap-around support services that include Building Positive Relationships, Providing Supportive Safety Nets at School, Offering Counseling Services, having a Food and Toiletry Pantry, Laundry Service and Bus Pass Bank and Focusing on Post-secondary Plans. A clear focus on these five-effective wrap-around support areas will provide assistance for at-risk and/or wounded students to earn their high school diplomas—and level the students’ playing fields with an emphasis on building productive futures in college, military and/or career.

Keywords: At-Risk Students, Wounded Students, Alternative High Schools, Wrap-Around Support Services, High School Diplomas
Engaging K-12 Parents: Exploring Communication Preferences
Tera D. Simmons, Hoover City Schools, USA
Linda D. Grooms, Regent University, USA

ABSTRACT

The ubiquitous era of technology is swiftly expanding the horizon of how we communicate with parents of students in 21st century K-12 classrooms. To create positive school-home relationships, educators must continually employ the most effective sources and means to engage parents in their child’s educational experience, but one must inquire: What are those? How do parents prefer to hear from their child’s school?

Exploring the preferred communication preferences of 1,696 parents in one diverse, suburban K-12 school district in the southern U.S., several questions emerged.

1. What type of information do parents seek most about their child’s school?
2. From what source (i.e., the teacher, the principal, the district, neighbors, or mainstream media) and by what means (i.e., email, automated phone call, text, print material, push notifications on phone) do parents prefer to receive information about their child’s school?
3. Do parents prefer to receive school information on their mobile devices or do they prefer the traditional desktop or laptop?
4. Do parents follow either the school or the school district via social media?
5. How do parents rate the quality of communication coming from their child’s school?

Results from this study provide a rich reservoir of insight into the proliferation of mobile devices and how we, as educators, must continue to harness the ever-expanding technology to best meet the communication preferences of those we serve.
The Rapidly Changing Landscape Of Higher Education: Cross-Generational Communication Preferences Within The Online Arena

Linda D. Grooms, Regent University, USA

ABSTRACT

Within the rapidly changing landscape of higher education, as educators, it behooves us to be not only keenly aware of but also proactively responsive to the challenges and opportunities of the generational diversity of learners within the halls of academe. Aptly defined as a group of individuals born within a particular time span who often encounter many of the same experiences predisposing them to similar expectations (Bull, 2010; Patterson, 2007; Sandeen, 2008), three generations comprise the preponderance of today’s students in higher education: Baby Boomers, Generation X, and Millennials.

Surveying the ever-changing graduate population of one School of Education in the Southeast U.S., 225+ multi-generational online post-master’s students revealed their professional and personal communication preferences, which are powerfully influenced by the omnipresence of technology. Offering programmatic implications, this researcher not only seeks to provide a glimpse into student perspectives but also challenges the audience to examine their practices in relating to those within their organizations.
Criteria Used For Tenure And Promotion Decisions For Accounting Faculty: A Statistical Analysis Of Survey Results

Douglas Boyle, The University of Scranton, USA
Brian Carpenter, The University of Scranton, USA

ABSTRACT

This study surveyed the perceptions of accounting faculty across the nation regarding the importance of various criteria used in tenure and promotion decisions by departmental and university tenure and promotion committees. While the results confirm some of the most commonly-held beliefs regarding what is and isn’t important for such rank and tenure decisions, there are also several interesting revelations that may counter such beliefs. The results are both interesting and instructive. The findings of this survey should prove to be useful to business deans, accounting chairpersons, and accounting faculty – especially those faculty members aspiring to become tenured or promoted. Business deans and accounting chairpersons will likely find the results useful in ensuring that the information that they are conveying to candidates is accurate. Accounting faculty will likely find the results to be instructive in helping them gain a proper focus on those criteria that are deemed most important to their aspirations for success in academia.
Leveraging Your High-Stakes Presentation
In The Age Of Speed
Dr. Robert J. Petrausch, Iona College, USA

Learning to harness speed is the one accomplishment that can catapult you and your organization to new heights in the digital age. The electronic speed of all our devices has made it easier to capture information, post it, and spread it virally. A smart professional must learn new tools to advance ideas that will help sway influential decision makers.

New ideas are often thwarted because the noise of communication in society clamors for our attention, and the flood of new information hampers the creative professional from sorting out the best ideas and approaches from any given presentation, especially the high-stakes presentation, a presentation whose primary aim is to persuade influential decision makers to adopt your program, cause or proposal.

Leveraging a high-stakes talk needs a succinct objective, plan of action, and context research are all-important elements to help achieve a winning presentation. Many professional presenters often forge that "leverage" as the driving force that will help them with important influencers who can advance or stop important proposals from going ahead.

After all, by having a strong objective, plan of action and context research, you as a key presenter, will have more control over the persuasion process of the high-stake presentation.

Let's take each element separately:

1. Objective: You must be able to write a succinct objective of 50 words or less. If you can’t do it, in 50 words or less, you are probably not ready to move forward with your high-stakes presentation.
2. The longer you take to explain what you are trying to achieve, the more likely that you are not fully invested in your concept or proposal. What’s more, it will not have the punch you will need to make your talk a success. John Kennedy’s objective to go to the moon included 157 key words in a speech at Rice Stadium in Houston, Texas on September 12, 1962. Let’s look at the power and punch of those words:
3. “But if I were to say, my fellow citizens, that we shall send to the moon, 240,000 miles away from the control station in Houston, a giant rocket more than 300 feet tall, the length of a football field, made of new metal alloys, some of which have not yet been invented, capable of standing heat and stresses several times more than have ever been experienced, fitted together with a precision better than the finest watch, carrying all the equipment needed for propulsion, guidance, control, communications, food and survival, on an untried mission, to an unknown celestial body, and then return it safely to earth, re-entering the atmosphere at speeds of over 25,000 miles per hour, causing heat about half that of the temperature of the sun --almost as hot as it is here today—and do all this, and do it right, and do it first before this decade is out—then we must be bold.
4. Plan of action: Your plan provides the energy and momentum, giving your audience a blue print for success. President Kennedy’s plan of action for politicians, industry leaders, and public opinion luminaries presents the case of putting a man on the moon and bringing him safely back to Earth.
5. Context Research: President Kennedy’s famous speech to put a man on the moon was as noted at Rice University in Houston, Texas, a city noted for space exploration.
6. He picked the rich stakeholders to listen to the speech and the rich media to spread the message across the country and around the world.

Kennedy was able to leverage his talk with the right message, the right audience, the right place, and the right time. No wonder NASA succeeded in putting a man on the moon, Astronaut Neil Armstrong on July 24, 1969.

A critical element of leverage in your talk is communicating your commitment to the audience. It can't be boring and bland. It must be in vivid and strong language that shows the audience that you want them to succeed and achieve their goals.
The best chance of getting your message heard is linked to how creatively you and your team makes a commitment to the organization’s beliefs, values, and overall mission.

Remember: It’s not about you. It’s about them and the direction that your plan helps them to move forward. The commitment must also be shown in the action plan mentioned earlier.

Once the client organization knows and believes that you have made this commitment to their beliefs, values, and mission, the more likely it will to give your presentation a fair hearing.

Kaset International has a “way it is” model to frame key messages.

For example, in any situation between two people, there is three ways to frame a key message:

1) The way I see it
2) The way you see it
3) The way it is

The point here is that others may have a different frame of reference from your frame. This is okay. However, once the audience is convinced that you are framing the key message in your high stakes presentation “The Way It Is”, you start to build your ethos and authenticity as a high stakes presenter.

Asking good questions is another important tool for leverage. Here are some examples:

How will the audience make their decision once I lay out the facts and present my action plan?

How will the key decision makers at the presentation weigh in?

Will marketing and sales have the final say or will it be as is often the case the accountants in the organization?

Very often in non-profit organizations, the executive director and the board of directors will have the final say. In government, including the military, a contracting officer and technical team will make the final selection.

Another important step in leveraging your high stakes presentation is the effective use of storyboarding to capture your key points and visuals.

Many famous Hollywood producers, writers and directors use this technique. Walt Disney is probably the most famous film creator to use storyboarding at his studios in Disneyland where he created Cinderella and Snow White and the Seven Dwarfs, among other famous films.

Today many high-stakes presenters use storyboarding to leverage their presentation with their influential audiences.

The value of story boarding for both famous film creators and high-stakes presenters is that it gives them a way to create a narrative story and make adjustments along the way. This is particularly true if you choose a PowerPoint template to create your high stakes presentation. It provides a creative way to visualize your thoughts and put them in the order that is most imaginative and persuasive.

You can concentrate on putting your key messages of ideas in a story template that will resonate more than a loaded bullet point presentation that could help put your audience to sleep.

The storyboard will also provide a strong visual impact that many audiences crave in the digital age of speed. It combines visual and verbal messages. The visual ideas give the audience a picture of what will be seen during the presentation. You do not have to be an artist or graphic designer to make rough thumbnail sketches. Some high stakes presenters use a white board to illustrate their ideas. Others use larger post-it notes that stick on the wall. Once the picture is created, it is much easier to add the spoken words for the presentation. In the age of speed, the visual message is the most powerful and it’s the best chance of being remembered by the audience.

You can plan your storyboard strategy in the slide sorter view in Power Point. It can also help with your plan
for the high stakes presentation. Cliff Atkinson, a leading authority on how to improve communications in organizations recommends using storyboarding as a way to engage your audience with PowerPoint. Most of the times, your high stakes presentation will be in a live environment with only a short time frame to get it right.

Atkinson recommends three ground rules for building a powerful power point presentation:

1. Make your media transparent and slides simple so as to avoid being distracted by unnecessary details and design. Make the story structure invisible with the flow of story.
2. Create a dialogue with your audience with engaging and interactive material.
3. Improvise with constraints. Think about how a jazz ensemble improvises with its audience. The ensemble has mastered the music fundamentals, but it allows for some play with the audience to bolster the connection. All three-ground rules will help you leverage your presentation. (2)

In planning the perfect high stakes presentation, you will need to leverage the presentation by organizing selective pieces of information: your key messages, your visuals, your wow ideas, infographics, and story narratives. Much of this information will appear in the body of the speech, but some should be reserved for introduction and conclusion.

It is important to remember that information by itself will not produce a strong high stakes presentation. It’s how you transfer the information into a coherent narrative with an emotional component that will determine if the presentation is a winner.

After all, high-stakes presenters are not surprised when told that a coherent narrative is the single most important part of their presentations. Powerful visuals can be very helpful and support the narrative, but they can’t carry the presentation. It’s all about the story, the story, the story; the most valuable real estate in a presentation. Even a highly technical audience enjoys a good narrative presentation, and it helps boost the presenter’s credibility with the influential audience. The integration of your material, non-verbal clues, and your empathy towards your audience is what ultimately gives you the leverage to slam dunk your high stakes presentation.

Joseph Sommerville in his book “Rainmaking Presentations: How to Grow Your Business by Leveraging Your Expertise” notes “a great novel contains many different parts such as plot, character development, and setting. In isolation, no individual piece can sustain the interest of a reader. Art integration of the parts, however, creates a world of literature.

In a similar way, in the high stakes presentation, the different aspects of integration with the audience including content, non-verbal signals, visuals or audio connected together will produce the best result (3). Painting pictures and offering benefit statements that will resonate with your audience can achieve making your talk authentic.

In planning your high stakes presentation, it can be useful if you have a systematic plan to get the results you want. The laser blue print provides a systematic approach to guide you along the way. It gives the high stakes presenter a workable game plan to move the presentation smoothly along. It includes leveraging your talk, adapting to your audience needs and analytics, sharing your ideas and achieving buy-in, educating stakeholders with powerful stories, and revealing novel approaches, innovative ideas and solutions.

As in football, baseball, basketball, as well as the performance arts, nothing happens unless a plan is in place to shape the performance. The plan you develop should have a place for improvisation just in case you and your team run into banana peels that could derail your effort. The best high stake presenters have a Plan B to adjust for unplanned factors. As speech coach will tell you, at the start of an important project, the blueprint is essential to make sure that you have your ducks in a row.

Another step that can provide you with leverage is the ability to use the power of inquiry to ask and find the right questions related to the needs of your high-stakes presentation. As an added benefit, the power of inquiry will help you find the elephant in the room, often called the hidden agenda, the situation that most likely will derail your presentation if you do not find a way to address it in your presentation.

Frank Sesno, a former CNN anchor, White House correspondent, and Washington Bureau Chief, has written a book “Ask More: The Power to Open Doors, Uncover Solutions, and Spark Change”. He talks about strategic
questions, diagnostic questions, creativity questions, mission questions, entertaining questions, among others. (4)

Sesno’s Types of Questions That Can Help You Prepare for Your High Stakes Presentations are:

**Strategic:**

1. What is the big picture here? Why does it matter?
2. What are we up against? Other competitors? Big issues in the work place?
3. Do we have a plan that works?
4. Are there any holes in our plan?
5. What would success look like if we win?

**Diagnostic Questions:**

1. Why is this organization in so much trouble? Is it _____ related? Is it internal challenges?
2. Where do the problems originate?
3. What isn’t working?
4. What are we not seeing?
5. What should we do?

**Creativity Questions:**

1. What is possible in this situation?
2. Consider this challenge from a different time, place, or perspective.
3. If we could start over, what would we do differently?
4. What new ideas, new concept, could solve this challenge?
5. What would we do if we knew we could not fail?

**Mission Questions:**

1. What worries the organization the most?
2. What values shape this organization and its stakeholders?
3. What does this organization stand for?
4. What’s needed to motivate the workforce?
5. How can we play a role in achieving the goal?

Besides good questions, the words, symbols, and images that you select for your talk can be linked to the overall vision for your talk. Your overall vision is your guiding purpose for the talk that must resonate with your audience, and it must give them confidence that you can make it happen. The most effective high stakes presentations move from information to influence to persuasion.

There is a quote from Chris Anderson from TED Organization that appears in Ben and Kelly Decker’s book, “Communicate to Influence: How to Inspire your Audience to Action” This offers one of the best pieces of advice that I have found for high stakes presenters.

It states “What would happen if you wanted to persuade a bunch of people to come along with you on a journey? What are the two things you need to do? Well, you got to start where they are and you got to give them a reason to come along.” (5)

There is no doubt in my mind if you follow Chris Anderson’s advice you are bound to make your high stake presentation highly leverage-able, easy to follow, and easy to remember.

A sure way to get the audience to come along is to fit the needs and of the receivers. One of the best ways to gain leverage for your talk is to give them information the way they like to receive it. Some just want the facts, although this is less and less common in the current culture.

Some want the big picture, a chance to see your macro view of the world. Some want a no-nonsense presentation with few frills. This type of presentation is often associated with a highly technical audience. Some want a narrative...
presentation linked with a story or group of stories that carry the messages of your high stakes presentation. Most likely, a combination of big picture, facts, and human nature (story narrative) will give you the most leverage for your high stakes presentation.

It’s no wonder that today’s politicians, luminaries, and business professionals provide a blend of big picture, facts, and story to bring their messages to audiences in the age of speed (6).

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Brand Loyalty Among Millennials Participating In The Cosmetics Industry
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Charlotte Allen, Stephen F. Austin State University, USA

ABSTRACT
The research study focuses on the millennial generation in relation to brand loyalty in the cosmetics industry. Both primary and secondary research is utilized to understand the buyer-decision making process in makeup and cosmetic purchases and how that impacts the consumer loyalty. Research results are presented along with the limitations and conclusions draw from this research study.

INTRODUCTION
The generation of Millennials age range is often disputed, but is usually recognized as persons who were born between the early 1980’s to mid-1990’s. For the purpose of this study persons from the age 19 to 38 will be considered Millennials- any younger the person will be in generation Z and any older the person will be generation X (Fullerton 2017; Lamb 2011; Volkman 2017). Brand loyalty is a “consumer behavior pattern where consumers become committed to a particular brand and make repeat purchases over time” (Investopedia, 2018). From an academic standpoint, a great deal of research has been conducted about brand loyalty given its important weight in whether a consumer does or does not purchase products or services. Generation X shows to have the most brand loyalty between Millennials, Generation X (Gen X) and Generation Z and is most likely at peak spending and income levels at the present time. (Lamb, 2011, Volkman, 2017) Gen X’ers are also the most likely to pay a premium for the brands they trust and have used before and less likely to use brands they are unfamiliar with. (Lamb, 2011). Many of the studies on brand loyalty of the Millennial Generation show conflicts in research results. A 2016 study from CrowdTwist suggests loyalty programs can heavily influence brand loyalty among Millennials. (Corra, 2016), while a 2018 study from Daymon Worldwide found that only 29% of those Millennials exhibit brand loyalty (in contrast to generation X’s 35%) (Loechner, 2018). Furthermore, eighty percent of Millennials are willing to switch brand loyalty if there is a discount involved. (Loechner, 2018). On the other side of Millennials, the younger Generation Z was found to be more willing to give up personal information about themselves to personalize their experience and were already involved in at least one loyalty program. (Fullerton, 2017). Generation Z consumers were more likely to be involved in a loyalty program in beauty, media or the entertainment industry (Resource Center, 2017).

Recently, there has been tremendous growth in the beauty industry due to millennials purchasing about 25% more in the cosmetics category than two years ago. (Creswell, 2017). Brands such as Ulta, Kylie Cosmetics and L’Oreal have all experienced market share increases for their companies over the past couple years and this indicates a willingness of Millennials to spend their money on cosmetics. (Creswell, 2017). Instagram, YouTube and Snapchat moguls and influencers, along with the growing “selfie-culture” have definitely lent a hand to the growth of the cosmetic industry in the effort to look perfect and flawless- targeting mainly the millennial user base, but also trickling down to impressionable, younger Generation Z. A little over 17% of cosmetics industry revenue is derived from revenue from makeup products (Cohen, 2018). Ulta, a massive beauty retailer who stocks both drugstore and luxury cosmetics as well as salons, brow bars and facial services, possesses 29.8% of the market share in cosmetics. (Cohen, 2018) The bestselling brands carried by Ulta across skincare products were: Clinique, Peter Thomas Roth, Mario Badescu, Philosophy, Neutrogena, Dermalogica, Garnier, The Body Shop, Cetaphil, Burt’s Bees, First Aid Beauty and Olay.(Ulta, 2018) The next largest beauty retailer would then be Sephora, with 18.4% market share. (Cohen, 2018). Overall, skincare takes up about 37% of the cosmetics industry. (Cohen, 2018). Proctor and Gamble’s Olay brand is considered one of the strongest beauty brands in the world, followed by L’Oreal and Neutrogena. (Goodreau, 2012). For this research study, we will include both makeup and skincare brands as part of the cosmetic industry.
HYPOTHESIS

The general hypothesis for this study is that brand loyalty will be weak among the Millennial generation i.e. staying loyal to a particular brand will not be common among millennials within the cosmetics industry, including makeup and skincare.

METHODS

This survey was distributed online, through Qualtrics Survey Software anonymous links via e-mail and social media sites. The respondents remained anonymous and were not asked for any personal identifying information nor was there any benefit or risk to participating in the survey. There were 94 recorded participants, including 36 missing responses. This left 58 accurate responses with 52 females and three males, one identifying as gender-fluid and two choosing not to answer. The participants were asked to complete a survey of 17 questions consisting of two scaled matrices using the Likert scale response format, with one (1) representing the most important factor and seven (7) representing the least important factor. The factors being brand loyalty, packaging, design, online reviews, reviews from friends and family, price of product and quality of product, as well as basic demographic questions.

The first question was used for segmenting participants into daily users of makeup, daily users of skin care, daily users of both makeup and skincare, or neither. Then the participants were asked to complete a makeup matrix question that asked them to identify which factors influenced their purchase decision and if they selected that they wore makeup on a daily basis or if they wore both makeup and skin care on a daily basis. Proceeding this question were two questions inquiring about which makeup brands they had repurchased and where they were most likely to buy makeup from. After this, the skin care portion of the survey is addressed through the same question formatting if they indicated they were daily users. Demographic questions were then asked of the participants including age (segmenting to address millennial age group), gender, ethnicity, marital status, zip-code, and employment status ending with two questions including a Likert scale about expected purchasing habits and a fill in question asking the average amount spent on cosmetics in the last six months. This data was collected from October 23rd to December 3rd of 2018 and then transferred from Qualtrics into IBM SPSS Statistics 25. From the SPSS analytics software, frequency distributions and cross tabulations were run to determine the most chosen decision-making processes in both the makeup and skin care matrices through summation processing. These were compared against the age demographics, as well as, location, employment and expected purchasing habit tabulations.

Location responses were recoded to group metropolitan area respondents, and rural respondents separately for comparisons and correlations to be drawn with (1) representing the Dallas metropolitan area including zip-codes within a 40 mile radius (e.g. Denton), (2) being Houston metropolitan area within 40 miles, (3) representing Nacogdoches county and surrounding areas (e.g. Angelina and Lufkin respondents), (4) Other (rural) and (5) Other (city) (e.g. Tyler). In addition, average amount of money spent in dollars was recoded to represent the range of $15.00 and $500.00 with (1) representing $0-$40.00, (2) $41.00-$80.00, (3) $81.00-$120.00, (4) $121.00-$160.00 and (5) $161.00+.

RESULTS

When hypothesizing that brand loyalty would not be a strong trait among millennials this was drawn from previous research into the topic and the consensus that, because there are now so many products in the market place and the ample avenues for consumers to find information about the product, millennials do not have consistent brand loyalty in many industries. In this research, that hypothesis seems to be supported in relation to the cosmetics industry. Overall, the highest rates of the least important factors in the decision-making process appear in brand loyalty, packaging and design. Maybelline was the brand that accrued the most responses in this survey. Therefore, it will be frequently used to demonstrate frequencies of budget brands. Likewise, Urban Decay accrued the most responses for the higher priced brands.

The decision factors that are the most influencing to millennials appear to be product quality and reviews from friends and family in the makeup category. Online reviews only influence a minority of the surveyed millennials, with reviews from friends and family averaging slightly more so than online reviews. This is representative of the influx of products into the market. Millennials have the ability to discover what product is best rated, best for their skin type and skin tone and still stay within their budget.
It also appears that with drugstore makeup brands (ex. Maybelline, L’Oréal, Covergirl, and Revlon), have the most responses that indicate price is an important factor to them. This does make sense as these brands specifically appeal to budget-friendly consumers. Additionally, there is less price sensitivity in higher-end brands such as Clinique, Urban Decay and Benefit Cosmetics. The most often appearing brands that the participants listed they had repurchased were Maybelline, NYX, Urban Decay and Too Faced, all appearing 10 or more times.

In skin care, it was thought that there would be more brand loyalty due to skin being very sensitive and particular to each person, causing buyers to want to stay in their comfort zone and regimens. While there is not a large difference there is slightly more brand loyalty in skin care brands. Additionally, the participants could fill in brands they use that were not listed in the matrix and in this frequency distribution there is a much higher response rate to the brand loyalty importance factor than any previously listed brand that was measured. Brands that were filled in include, but not limited to: Biore, Lush, Nurse Jamie, Pangea and The Ordinary. Neutrogena was the most frequently responded brand in this survey.

Quality and reviews from friends and family appeared as the top factors in the buyer decision process. Price did have an effect on the buying process and ranked in the top three factors, but price insensitivity may be contributed to the massive skin care trend taking off online. However, online reviews did not affect buying process as much as expected, brand loyalty actually ranking higher. Instead, reviews from friends and family appears to have a more significant response rate than in makeup brands, perhaps due to similar skin types recommending what works for them or online reviews being more unpredictable for particular/sensitive skin. Of the 63 responses to repurchased brands, Neutrogena and Clinique were the most often repeated and repurchased.

While there was an attempt to segment the participants into age groups there was only one 18 years old or younger participant, 41 participants fell into the 19-22 years old category, nine in the 23-26 age group, three 27-30 years old participants, and finally one 35-38-year-old. This is makes it very difficult to accurately correlate “older” millennials and “younger” millennials purchasing behaviors.

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Interestingly, the respondents appear to have spent an average of $161.09 within the last six months on cosmetics and 73.68% anticipate they will be buying around the same in the next year. A cross tabulation of the last six months spending and expected spending in the next year shows that 52.72% of respondents are planning on spending over $81.00. Specific brick and mortar beauty retailers seem to be where millennials prefer to buy their makeup, with 68.29% saying most likely to purchase from stores such as Ulta or Sephora. As for where millennials are most likely to purchase their skin care, 92.73% responded to buying from either: a specific beauty retailer (e.g. Ulta or Sephora) – 32.73%, a drugstore (e.g. Walgreen’s or CVS) – 27.73%, or the grocery/supermarket (e.g. Walmart or Target) – 32.73%.

RECOMMENDATIONS

Overall, brand loyalty, while not overwhelmingly prevalent in makeup and skin care consumers in this research, can relate back to repurchasing habits ranging from just brand recognition to brand insistence. Specific beauty retailers might be interested in online sales not being the main place millennials buy despite it being a large portion of where information of products is obtained. For producers of cosmetics, brand loyalty can be cultivated. Although the participants rated brand loyalty as a low decision-making factor, the prevalence of repurchased brands like Maybelline and Urban Decay can relate back to a brand preference if nothing else. Looking into the future of cosmetic production and distribution would require more in-depth research into why millennials specifically rebuy certain products and
brands.

**LIMITATIONS**

Some issues when collecting data for this research was the expansive variables used that made computations such as, analysis of variances and cross-tabulations extremely difficult. Going forward, examining a specific brand or having people fill in a brand and go from there might be more beneficial for drawing comparisons and correlating variables. Additionally, the use of matrices and Likert scales seemed to have thrown respondents off in their ability to correctly fill in the blanks from one to seven. Perhaps, having a drop down that allows participants to pick a number and then going forward, therefore; not allow the number to be picked again would be more accurate. Also, more time should be allowed for data collection to accrue as many participants as possible due to the relatively low sample of 58 participants, mainly women between the ages of 19-22. Another limitation was the lack of a benefit to the participants, therefore, there was no reason for them to be invested in the study. Additionally, due to lack of in depth of experience in the industry, the research presented covers a basic understanding of brand loyalty without delving into to more underlying factors missed in the survey research. Furthermore, the small sample size limits the amount of generalizable conclusions that can be had from the research study.

**CONCLUSION**

Millennials are a complex generation and are finally starting to reach ages that allow them to be comparable to previous generations in demographics such as, income level, marital status, household size and socio-economic status in majority. Brand loyalty does seem to be a trait that is at least a partial influencer in the buyer-decision making process. However, quality, reviews from friends and family, as well as online reviews and price have the most significant impact on their decision-making process in the cosmetic industry in relation to both make up and skin care segments. They also are more likely to buy these products from brick and mortar stores rather than online stores, contrary to the decline of similar retailers (e.g. clothing). In conclusion, the hypothesis of millennials not being particularly brand loyal does seem to be supported and should be studied more in depth with a larger sample size and more congruent data sampling.

**RESEARCH NOTE**

This study was conducted as part of an undergraduate independent research class taken by Ms. Cullen in Fall 2018 semester. If reviewers or readers have any questions about the study or wish to see the survey instrument, coding guide or dataset used in the study, they should contact Dr. Charlotte Allen, the supervising professor, at caallen@sfasu.edu. The Institutional Review Board for the Protection of Human Subjects in Research case number for this research project is AY2019-1029.

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What Constitutes Success? A Look at Female Entrepreneurs With Proven Track Records

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ABSTRACT

Entrepreneurship has become a popular form of business and a desired career choice for almost every demographic group in the United States over the last decade. Increased education from elementary school to post graduate degrees, along with heightened media attention on superstar entrepreneurs, as well as more entertainment offerings such as television shows, have all fueled this phenomenon. The huge success of Millennial entrepreneurs, in addition to child entrepreneurs, who have grown their businesses via social media, has added more interest to this business model. Government programs, grants and scholarships to encourage entrepreneurs also create incentives for many people to choose this career path. Technology has made it easier for those who want to learn and become involved to participate in this exciting form of business, while simultaneously costs have declined so that small businesses can compete with large corporations.

This trend is especially popular among women, who often seek flexible work hours to accommodate child care, elder care and home responsibilities. Specific women-focused institutes and seminars also have increased the participation of women in entrepreneurial ventures. The ability to set one’s own schedule, work part time, work virtually, and take a leave of absence when needed in many start-up businesses have also attracted a large number of women to this type of work.

This paper will investigate the common critical success factors that female entrepreneurs share. Women who have been entrepreneurs for at least 10 years will comprise the study subjects, including internationally recognized, nationally famous, regionally known and locally noted individuals. Most data will be collected from second hand sources, but personal interviews and surveys will be used when appropriate. Factors such as education, family business associations, job experience, connections, location, personality traits, and wild card events will be taken into account. Serial entrepreneurship, spin off entrepreneurship and social entrepreneurship will be included as aspects of the study. Other relevant variables will be included as they become evident in the research process.

The goal will be to determine what traits and experiences lead to long and successful entrepreneurial careers for women. These findings will be shared in order to give new entrepreneurs valuable information to use on their own entrepreneurial journeys. If possible, comparisons with male counterparts will be made. These results will shed light on the differences between male and female entrepreneurs in the United States. Conclusions will be drawn and managerial insights will be given to provide fresh information that will assist today’s entrepreneurs in achieving long term optimal business performance.
Bank Capital Adequacy: The Impact Of Fundamental And Regulatory Factors In A Developing Country
Marwan AlZoubi, University of Jordan, Jordan

ABSTRACT
This paper provides evidence that the overcapitalized Jordanian banks are much more sensitive to fundamental factors rather than to the regulatory requirements such as keeping buffers against falling below the minimum requirements which appears to be of second order importance. Three fundamental factors affect capital adequacy in Jordan; risk, return and activity. Risk indicators drive the capital adequacy ratios downward. Return on average assets (ROAA) has the biggest impact among all factors, banks fuel their capital internally following the pecking order theory, and they also raise capital whenever there activities (loan to asset ratio) improve. Return on average equity (ROAE) is a cost factor; banks avoid issuing capital whenever cost of common equity is high. This paper also provide evidence that systematically important banks hold less capital, a sign of moral hazard from too-big-to-fail.

Keywords: Capital Adequacy, Basel Accord, Systematically Important Banks.
Felicitating Literacy Transactions In Response To Popular Animated TV Episodes On Transformer And Voltran
Ida K Maduram, North Park University, USA

ABSTRACT

Over the last decade, the definition of literacy has evolved and extended to include student’s responses to multimodal and socially constructed representations in visual arts, media literacy, and photography. However, the meaning making process and transfer of literacy knowledge in response to popular animated media within the home environment has not been studied. In this case study, a third grader’s written responses to various episodes of popular TV series such as Transformers, Transformers Prime and Voltran were analyzed for use of cognitive learning processes. Literacy strategies evaluated included Media Review, Prediction, Character Analysis, Compare and Contrast, Opinion, Letter to the Author, and Story Board.

Analysis of the written responses highlights the fluid continuity of cognitive skills in critical writing, organization, conceptual thinking, comprehension, and literacy learning in response to popular media without the constraints of classroom community or peer interactions. The study also affirms a need for additional studies on the transfer of literacy knowledge and skills within and outside of classroom.

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Marwan Alzoubi, AlZaytoonah Univesity of Jordan, Jordan

ABSTRACT

The purpose of this paper is to study the impact of government size and government quality on corruption in Jordan during the period 1996-2015 by employing the Vector Error Correction Model (VECM). It provides empirical evidence that rising government size (GER), economic freedom (EF), governance level (GI) and democracy index (DI) positively affect the corruption perception index CI (i.e. lowering corruption) in Jordan. The positive correlation between GER and CI is obtained in association with improved economic freedom and governance (quality of government). The positive relationship between DI and CI (worsening corruption) can be avoided through improved political freedom and participation, minimized income inequality, so as to widen middle income class, in the presence of independent Judiciary and Media systems.

Keywords: Corruption, Government Size, Economic Freedom, Governance, Vector Error Correction Model.
Keynote:
Great Expectations - Great Presentations
DeJuanna Parker, Winona State University, USA

“Take nothing on its looks; take everything on evidence. There's no better rule.”
- Charles Dickens

This keynote will be comprised of two segments, which are Great Expectations and Great Presentations. The description and goals of the first segment, Great Expectations, are to:

- Encourage attendees to understand factors that influence conference attendance. It will, to a small degree, explain why we are willing to make such substantial investments in professional development through conference attendance. Focus will be on benefits of conference attendance, including out-of-office thinking, exposure to experts and innovators, professional networking, and knowledge sharing and
- Motivate attendees to think about what they expect from a conference, a workshop, or a presentation, whether they be participants or presenters. The segment will focus on the Conference Attendees Hierarchy of Needs

The goals of the second, more lighthearted (but relevant), and participatory segment of the keynote, Great Presentations, will focus on tips for participants and presenters, and will cover

- How to differentiate a great presentation from a not-so-great presentation, with an audience participation component from technical and experiential perspectives and
- How to approach and design a presentation as a presenter, whether novice or veteran.

The closing will be designed to inspire enthusiasm in the registrants about being at the conference, and encourage them to engage actively throughout the conference.
Student Loan Debt: The Bane of Higher Education
Sally Monsilovich, Lincoln University, USA

ABSTRACT

Today college applicants worry most about their level of debt they will assume to pay for a college degree (Princeton Review). In 2006, the top worry of applicants was their being accepted by their top choice of college. There are more than 44 million borrowers who collectively owe $1.5 trillion in student loan debt. The price of college has risen more than double the rate of inflation. In 2000, to attend a 4-year university (in-state), tuition and fees cost $3,508. In 2016-2017, that cost jumped to $9,648, an increase of 275%. The average student in the graduating Class of 2016 owed $37,172—a figure that will surpass $40,000 in 2018. This presentation will include 14 power point slides that address: the extent of student loans; loan repayment schedules; impact upon parents; and debt-repayment effect upon “life pursuits” deferred.
Aviation Safety, Quality, And Economic Impact: A Policy Research System

Katelyn Blocker, Embry Riddle Aeronautical University, USA
Brent, Bowen, Embry Riddle Aeronautical University, USA
Cindy Greenman, Embry Riddle Aeronautical University, USA
Tori Kobayashi, Embry Riddle Aeronautical University, USA
Calissa Spooner, Embry Riddle Aeronautical University, USA

ABSTRACT

The United States airline industry is experiencing an underlying mix of challenges in areas of Quality, Safety, and Economics. A collaborative research team has examined and generated data that lays a foundation to provide stakeholders valuable decision-making information. The components of this study include quality and safety analysis on airline performance, aviation maintenance exploration with safety management systems and economic implications. A policy research construct is applied to result in a mechanism that purports necessary industry and government action.

Airline Quality and Safety Analysis lays down a focus on imperative safety factors that affect major airlines in overall performance. Four categories were examined: accidents and incidents, governmental enforcement actions, airline operations, and financial stability. The safety component interrelates with the annual Airline Quality Rating (AQR), which assesses airline consumer quality on combined multiple performance criteria. The AQR is based on 15 major elements which are concentrated in four areas that include: on-time arrivals, involuntary denied boarding’s, mishandled baggage, customer complaint categories. These areas are determined by weighted averages and monthly performance data over 28 years. The Airline Quality and Safety findings relate to potential safety shortcomings in aviation maintenance Safety Management Systems (SMS). The SMS within the Aviation Maintenance component is an exploration of the implications and consequences of aviation maintenance operations that do not participate in a voluntary SMS program. These components have direct economic impact to the industry. Organizations lacking appropriate fiscal investment in safety and operational quality could be susceptible to organizational influences and time-based constraints. The basis of this research is to identify the key areas in which airline organizations are potentially vulnerable including, self-auditing (or lack thereof), hazard reporting, risk assessments, communication errors, and overall financial viability of airline it relates to safety.

Implementing the Policy Research Construct (PRC) methodology relates the underlying challenges in Airline Quality, Safety, and Economic areas by conducting research and analysis, in order to provide policymakers with action-oriented recommendations for correcting problems. A resulting matrix provided by the PRC includes three policymaking phases: Policy Review, Policy Research, and Policy Action. Within these phases are eight different steps to lead the researcher to define regulatory problems, formulate policy issues, identify regulatory acquisition, determine data collection tools, conduct policy analysis, examine findings, pilot-testing resolution and evaluation, and issuing policy recommendations. These findings are organized into sets based on the outcomes from three integrated collaborative teams working to validate a policy outcome model. The resulting policy decision constructs are disseminated to the stakeholder community through open access publication.
Investigating The Importance Of Engagement On The Development Of Imagination In The Arts Studies For Elementary Students

Amenah Alqattan, Dublin City University, Ireland
Brenden Walsh, Dublin City University, Ireland
Abdalmonem Tamtam, Dublin City University, Ireland

ABSTRACT

Many studies have written about the arts education, art is the expression of human feelings and imaginative or realistic thoughts or beliefs in a format that is appreciated by people and fills them with a strong sensual wave of emotions to which they can relate. Art can be an imitation of reality, such as paintings of natural scenery. Art is the harnessing of beauty in a breathtaking harmony using a perfect blend of artistic sensuality and imagination, one of the most part of arts is imagination which can be defined as the formation of new ideas and images along with sensations. The inclusion of the arts in school curriculums has led to heated consideration in recent years. Opinion regarding this concern has differed on different schools, some school preferred arts education as a discrete subject to be studied separately from other subjects, while other schools insisted that the arts be introduced into the curriculum within other subjects.

Qualitative study is conducted to investigate the importance of engagement on the development of imagination in the Arts studies for elementary students in elementary students in Kuwait. The total participants were 40 including school inspectors and teachers who are working in elementary education, and students who are studying in elementary schools in Kuwait. Each individual was given ten open-ended questions and asked to answer the questions based on their free will. The answers were collected, coded according to themes, and analysed.

The school inspectors and teachers expressed willingness to participate in art development studies. However, limited programmes for art imagination development are offered in Kuwait. Therefore. Only ten percent of school inspectors stated that their schools regularly participate in art development programmes. and on accessibility, the students think that these programmes are developed within the standard art education curricula accepted in Kuwait. The majority of those interviewed, ninety five percent were agreed that the capabilities of the standard curricula are not enough to develop art imagination in elementary students, and about the importance of art teachers, the majority of teachers interviewed sixty percent stated that they trained themselves independently. Many of school inspectors and teachers declared that there is a lack of professional education in art for teachers.

Keywords: Art education, Imagination, Elementary Education, Engagement, Encouragement
Dual Language Programs: Lessons Learned From The Trenches In The Past Three Years
Lucia Buttaro, Touro College, USA

ABSTRACT

A successful dual language program is one that appreciates and supports the cultural, linguistic and socioeconomic backgrounds of the students in our schools. These backgrounds need to be incorporated into the curriculum to make sure that our students receive the same educational opportunities as their peers (Gathercole, 2016; Genesee et al, 2006). All of these differences need to be present in the professional development offered to the teachers, administrators, and parents so when they assess the results of the tests they can be interpreted in a fair and objective manner.

The author of the study worked with three different districts in New York City from 2016 to 2018. One school is located in The Bronx, the second one in Manhattan and the third one is located in Queens. The purpose of the study is to shed light into best practices that will help the next generation of students to become successful bilingual, biliterate and bicultural participants in the workforce that will be looking for these skills.
Online Face-To-Face Meetings Are Now The Norm
Cynthia Sistek-Chandler, National University, USA
Thomas Francl, National University, USA

ABSTRACT
Voice over Internet (VoIP) webinar systems enable businesses, government agencies, and academia to conduct live, online meetings and classes with remote attendees. Online meetings and classes attract participants worldwide yet most of classes and meetings continue to be delivered asynchronously much like a one-way television broadcast. Technological advancements have made two-way, visual communication a reality but business, government, and academia has been slow to adopt this format.

INTRODUCTION
Here we are, well into the 21st century and most of us are still avoiding video when talking to others. We continue to use remote technology invented in 1875 – the telephone, albeit, in a greatly advanced version. Whether we’re having a one-on-one conversation with a family member, a customer, a student, or a meeting with fellow employees, our remote connection uses just the telephone the vast majority of the time.

At the 1963 New York World’s Fair Bell Labs showed off their PicturePhone. One of us (Francl) was there to see it. Ten years later, Bell had attracted only 100 subscribers throughout the United States presumably because the monthly cost was $1,000 in today’s dollars.

[https://paleofuture.gizmodo.com/a-brief-history-of-the-videophone-that-almost-was-1214969187]
be seen. There may be reasons such as: not dressed properly, messy hair, stuck in a traffic jam, or just wanting some privacy. Students attending our online, face-to-face classes frequently turn off their cameras and only communicate via the audio channel. Many IMA members who attend online meetings either disable their camera, if they even have one, or simply join by telephone.

There are missed opportunities by not communicating visually. With a video/voice meeting sales personnel would be able to see their prospect’s body language to determine their level of interest, co-workers could better coordinate project activities by sharing screens and even manipulating them in real time, and teachers would be able to develop a much better “connection” to their students by becoming a real person instead of just a voice or an email address.

This article strives to move you fully into the 21st century to take advantage of common technology to enhance your business meetings, classrooms, and personal lives.

**THE STATE OF ACADEMÍA**

![Plato's Academy](image)

Peter Drucker (1997) explained: “Thirty years from now the big university campuses will be relics. Universities won't survive. Already we are beginning to deliver more lectures and classes off campus via satellite or two-way video at a fraction of the cost. The college won't survive as a residential institution. Today's buildings are hopelessly unsuited and totally unneeded.” [https://www.forbes.com/forbes/1997/0310/5905122a.html#401c19c624b9]

The future is outside the traditional classroom. Distance learning has become an absolute necessity for today’s universities. But not all classes are created equal. Most universities delivering distance learning are merely replicating the correspondence courses of old with a fancy front-end.

Learning platforms such as Blackboard and Canvas are great tools for organizing content so that students can be formally led through the class. That content includes eTexts, presentation slides, videos, supplemental reading material, and examinations. Students can access that material via the Internet any time of the day or night.
But this format is only one-way...a download to the student commonly referred to as Asynchronous. All communication with the instructor is conducted via email. A telephone call with a student (quite rare) is only a one-to-one conversation not shared with the rest of the class. Bottom line: the asynchronous course is a correspondence course not a lively, real-time classroom course.

THE STATE OF BUSINESSES

Organizations outside of academia are not much better off no matter if they are government agencies, nonprofits, or for-profit companies. The biggest difference is that they use Bell’s telephone invention, via a dial-in conference call line in addition to, email as the primary form of communication. However, these organizations utilize a variety of web-based tools to deliver content. In addition to their proprietary web site, they might use Dropbox, Google Docs, or other similar tools. Outside of academia, there is no standard delivery of content or document sharing common to these organizations similar to the academic Blackboard.

The Gartner Group estimates that only 1% of business meetings were online in 2016 and that number should grow to 15% in 2019 and 30% in 2020. [https://www.crn.com/slide-shows/networking/300079710/heres-who-made-gartners-2016-magic-quadrant-for-web-conferencing.htm] According to the Virtualized Meetings action brief, the market for virtual reality and augmented reality systems over the Internet is forecast to grow from $5.2 billion in 2016 to more than $162 billion in 2020. [https://www.asaecenter.org/resources/articles/foundation/2017/plugging-into-the-potential-of-virtual-meetings] Will this include webinar systems that include virtual reality and augmentation? Absolutely!

Corporate America has been online for 30 years but with the addition of video, why is the mark so low? Technology cost and sophistication is probably the biggest reason because back in the 1980's, one needed expensive leased data lines, complex hardware, and bulky video transmission equipment.

Web conferencing technology has improved exponentially to the point that it is a mere commodity today. Amazon has more than 50,000 computer connected cameras starting at $6.50. The Internet has replaced the needed for leased data lines but a high-speed Ethernet connection may be required. And every smart phone sold in the last five years is capable of connecting to an online meeting with good quality video.

So, if the technology is so cheap, why are only 1% of our meetings online enabling face-to-face video conferencing? The authors suggest that the participants are either unmotivated to try something new or they lack sufficient technical skills, most likely the latter. Businesses need to stay competitive. Either they’re at the table or they’re on the menu.

THE NEED FOR SYNCHRONOUS MEETINGS

A synchronous meeting is simply the ability to carry on a live conversation and see the person or group of people on your computer screen or smart phone. It’s like being in the same room but instead of air between you, there’s a copper wire.

In a recent online class, Francl successfully utilized synchronous technology with the 11 students as shown in Figure 3. Each participant was using their own computer from home with a simple Internet connection (Wi-Fi or hard wired), a camera, and a microphone. This is actually better than a physical classroom environment because everyone is facing the instructor, face-to-face.
A face-to-face meeting is “an event where the primary activity of the participants is to attend educational sessions, participate in discussions, social functions, or attend other organized events” [Conventions Industry Council, 2011]. Operational technology, such as presentation slideshows, whiteboards and projectors are often utilized during face-to-face meetings [TechRepublic, 2012].

The biggest advantage of synchronous meetings is the direct engagement among the participants. Because of the direct face time, participants are paying attention and not multi-tasking by checking their Facebook postings. In a classroom, students develop a real connection to their instructor and to each other. In a business meeting, participants can interface directly with each other, ask questions, and get immediate answers.

When planning to write this paper, the authors collaborated in synchronous meetings even when one of us (Sistek-Chandler) was visiting New Zealand. The connection had no more than a one second delay and, best of all, the connection cost over the Internet was free.

IMA IN ACTION

On May 16, 2018, the Institute of Management Accountants (IMA) Technology Solutions and Practices Committee conducted its regular monthly online meeting utilizing the Zoom meeting software and a new 360 degree camera from Owl Labs. That combination allowed all participants to view the four IMA participants in the conference room with both a wide screen and individual views. To connect to the meeting, attendees used built-in cameras on their laptops, desktop cameras, and smart phones.
REQUIRED SOFTWARE

The hardware required for a successful online meeting is probably owned by the participants. If not, the acquisition cost is only a few dollars. But online meetings will require readily available software either residing on each computer or running off the Internet. Normally, the individual running the meeting (the host) will require an operating license while the participants (the guests) run a free attendee version on their computers.

The host software should be sophisticated enough to support graphic facilitation which has been shown to increase engagement and effectiveness in face-to-face meetings. [https://communications-software.financesonline.com/c/web-conferencing-software]

The various types of web conferencing software can be categorized based on how they are used:

- Simple online meetings – These systems can be used to conduct uncomplicated online meeting using screen-sharing and audio features.
- Large-scale webcasting – These systems can be used to webcast to a huge online audience exceeding hundreds or even thousands of participants.
- Enterprise collaboration – These can be used by midsize and large organizations for project collaboration across distances.
- Education and training – These apps can be used to train and educate people remotely via the internet.
- Rich media sharing – Multimedia users can use this type as it is optimized for running feature rich media apps.
- Customer support – This system can be used by organizations to provide customer support.
- Remote access – You can remotely access another person’s computer for troubleshooting and problem resolution.

Although face-to-face meetings are still an option for academic institutions and workplaces, virtual and hybrid meetings are becoming more commonplace. Meetings which are held both face-to-face and hybrid have even been acknowledged as the future of the meetings industry (Fryatt, Janssen, John, Mora, & Smith, 2012).

GARTNER GROUP REVIEWS

The Gartner Group has categorized meeting software helping customers to focus on potential solutions. The authors suggest that newcomers to online meetings focus on the Leaders and maybe the Challengers in the Gartner quadrant.
and avoid the Niche and Visionaries until you become a more sophisticated user and need their specialized features.

**Figure 5 - Gartner Group Magic Quadrant**

Gartner Peer Insights "Voice of the Customer"

<table>
<thead>
<tr>
<th>Vendor</th>
<th># of Reviews</th>
<th>Overall Rating</th>
<th>Would Recommend</th>
<th>Capabilities</th>
<th>Deployment</th>
<th>Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zoom</td>
<td>686</td>
<td>4.69</td>
<td>93%</td>
<td>4.75</td>
<td>4.73</td>
<td>4.69</td>
</tr>
<tr>
<td>LogMeIn</td>
<td>163</td>
<td>4.36</td>
<td>77%</td>
<td>4.47</td>
<td>4.52</td>
<td>4.30</td>
</tr>
<tr>
<td>BlueJeans Network</td>
<td>57</td>
<td>4.32</td>
<td>70%</td>
<td>4.40</td>
<td>4.43</td>
<td>4.31</td>
</tr>
<tr>
<td>Google</td>
<td>131</td>
<td>4.27</td>
<td>72%</td>
<td>4.27</td>
<td>4.46</td>
<td>4.29</td>
</tr>
<tr>
<td>Cisco</td>
<td>380</td>
<td>4.21</td>
<td>71%</td>
<td>4.35</td>
<td>4.22</td>
<td>4.17</td>
</tr>
<tr>
<td>Microsoft</td>
<td>293</td>
<td>4.16</td>
<td>72%</td>
<td>4.27</td>
<td>4.30</td>
<td>4.18</td>
</tr>
<tr>
<td>Adobe</td>
<td>72</td>
<td>4.14</td>
<td>68%</td>
<td>4.25</td>
<td>4.20</td>
<td>4.14</td>
</tr>
</tbody>
</table>

GARTNER LEADER QUADRANT

A brief description of the three leading solutions follows:

With the highest overall rating of 4.69 out of 5.00, Zoom makes video and web conferencing frictionless. Founded in 2011, Zoom is the leader in modern enterprise video communications, with a secure, easy platform for video and audio conferencing, messaging, and webinars across mobile, desktop, and room systems. Zoom Rooms is the original software-based conference room solution used around the world in conference, huddle, and training rooms, as well as executive offices and classrooms. Zoom helps over 700,000 businesses and organizations bring their teams together to get more done. Zoom is a private company headquartered in San Jose, CA. [www.gartner.com/home]

Cisco was founded in 1984 and currently has 73,000 employees earned $48 Billion in 2017. Its products include Networking, Access Points, Network Security, Data Centers, Analytics, Collaboration, Video, Internet of Things, and Software. WebEx is their conferencing software. Cisco offers compatible hardware for their WebEx meeting rooms.

Microsoft enables digital transformation for the era of an intelligent cloud and an intelligent edge. Its mission is to empower every person and every organization on the planet to achieve more. The company was founded in 1975 in Albuquerque, New Mexico and now has over 128,000 employees worldwide. Its products include operating systems, networking systems, office products, databases, communication software and Internet browsers & apps. Microsoft does not offer a single, coherent online video conferencing application and, thus, has not been included in our comparison. Currently they publish Skype, Board Meeting, and Microsoft Teams. Skype is bundled with Office 365.

System Capabilities

<table>
<thead>
<tr>
<th>Meeting Features</th>
<th>WebEx</th>
<th>Zoom</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meeting capacity</td>
<td>1,025+</td>
<td>10,000+</td>
</tr>
<tr>
<td>Video Participants maximum</td>
<td>200</td>
<td>500</td>
</tr>
<tr>
<td>Cost per host per month</td>
<td>$19 &amp; up</td>
<td>Free to $20</td>
</tr>
</tbody>
</table>

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In April 2017, Francl delivered a presentation to an American Accounting Association meeting in San Francisco, hardly an inexpensive place to visit. The topic of the presentation was Synchronous Classes and a live demonstration...
with remotely connected students was included. The cost to attend the two day meeting was approximately $1,500. The presentation could have been broadcast to the room full of accountants from his home in New Mexico at no cost! In the spring of 2018, Francl attended an IMA committee meeting in Chicago at a cost of $650. Again, connecting from home would have cost nothing.

Plane and driving trips for business meetings can be unproductive. Hotel stays are normally filled with cocktails, sleepless nights, and lots of TV. The toll on the human mind and body is substantial only amplified by the expense.

Monthly faculty/business meetings with 35 attendees, half from out-of-town, cost the university/business approximately $10,000 every time. Think about conducting meetings “greener” with a lower carbon footprint by reducing travel, airfare, gas and other costs.

Imagine Your Future

- Imagine the ability to transform young minds 10,000 miles away from the comfort of your home office
- Imagine the budget savings of reduced wardrobe and commuting expenses
- Connecting from Maui
- Famous guest speakers – no travel expenses

Required Hardware/Software

Organizer/Instructor:

- PC or Mac, desktop better
- Camera and headset (mic and speakers)
- High speed Internet – cable, T1, maybe WiFi
- Conference Room/Classroom – multiple cameras & audio
- Projector or large monitor for local participants
- Broadcasting software

Attendees:

- PC, Mac, laptop, tablet, smart phone
- Camera, headset (mic & speaker)
- Internet connection: cable, WiFi
- Software app (free download)

Humanware

Online meetings and classes should be run in the same manner as if everyone was in the same room.

Preparation and conduct:

- Agendas planned and deliberate
- Take time for real time questions
- Establish norms and expectations
- Normal meeting protocols
- Queue up documents/videos to be shared

Meeting etiquette:

- Assume you’re in the office or classroom
- Get out of bed
• Dress properly (at least from the waist up)
• Don’t eat but coffee or water is ok
• Mute your phone and don’t take interrupting calls
• Pay attention and maintain eye contact
• Skip normal online browsing
• Keep typing to a minimum as it is very noisy

Environment:

• Face the natural or artificial lighting (same as good photography techniques)
• Reduce background clutter
• Keep children & pets occupied…in another room
• Forego setting up in the kitchen especially when dinner is being made.
• Eliminate TV and other background noise
• Use a headset (mic & speakers) to improve the audio

Technology:

• Learn how to use the technology, hardware & software
• Practice, practice, practice
• Test your connection and operation with a friend/colleague
• Become familiar with breakout rooms if available
• Have a plan B if the hardware/software/Internet fails

CLOSING THOUGHTS

One can spend thousands of dollars establishing an online meeting solution and still fail. We believe that the real key to success is to mimic the face-to-face environment in a conference room. Meeting leaders want to see their audience and gauge their interest and involvement in the discussion. Meeting attendees want to see the speaker and connect with the message. This is especially true for smaller meetings and classes. In a webinar environment, attendees want to see the presenter even when screen sharing is in effect. The key to a successful meeting is interaction. The interaction of the participants who are connected in the virtual meeting room allows for maximum effectiveness. The main facilitator is the leader who drives this participation and sets the overall tone for the meeting. Will you lead or will you get left behind?

FEEDBACK SURVEY LINK

The authors would like to hear from you! You know what we think and we would like to hear what your experience are even if you’re just curious about online meetings. We created two feedback forms, each requiring only 3 minutes of your time.


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The Strategic Value Of Small Business Accounting Software: Why Corporations And Universities Should Adopt One

Thomas Francl, National University, USA
Yan Zhang, New Mexico State University, USA

ABSTRACT

Every accounting department in Corporate America should purchase a copy of a full-featured, small business accounting system to be used for employee training. Each new employee should then be required to master that software before undergoing training in the corporation’s regular accounting system.

In addition, it is our opinion that a small business accounting system should also be embedded in every university and community college degree program. This builds relevancy for the learner and would make connections with a manageable software instead of delving into large-scale Enterprise Resource Planning (ERP) systems.

INTRODUCTION

Traditional accounting programs at universities nationwide treat Accounting Information Systems (AIS) as an afterthought. Courses that address concepts, such as auditing, tax, financial, and managerial, discuss how computer systems are utilized in corporations but fall short in actually showing real examples. The usual approach is to include a course toward the end of the program that immerses the student into a popular ERP system but does not result in the students’ understanding of how an AIS functions.

Brigham Young University modified their accounting program more than 20 years ago (Romney, 2006) by moving the AIS topic to the beginning of the program and utilizing that knowledge in subsequent classes.

Further, universities cannot predict what AIS their students will utilize after graduation and even if they guess right that a student will end up using SAP, for example, their employer’s configuration and usage will be unique to that organization. Universities should, therefore, focus on a generic AIS that is quick to comprehend and allows the student to understand how an AIS functions.

AIS = AIS = AIS

The Business Dictionary defines an Accounting Information System as:

A subset of management information system (MIS), AIS is responsible for providing timely and accurate financial and statistical reports for internal management decision making, and for external parties such as creditors, investors, and regulatory and taxation authorities.

http://www.businessdictionary.com/definition/accounting-information-system-AIS.html

Wikipedia defines an Accounting Information System thusly:

An Accounting Information System (AIS) is a system of collecting, storing and processing financial and accounting data that are used by decision makers. An accounting information system is generally a computer-based method for tracking accounting activity in conjunction with information technology resources.

https://en.wikipedia.org/wiki/Accounting_information_system

It is apparent that all AIS possess similar features and similar processes albeit some are better than others. One cannot
really compare an accounting system used by small and mid-sized businesses (SMB) with a cost of around $500 with the likes of SAP which is substantially more powerful and comes with a six or seven figure price tag. But all AIS operate fundamentally the same. The sale of merchandise, for example, utilizes customer billing/credit/shipping information, inventory warehousing, and receivables. The more powerful AIS can handle multiple customer locations, multiple inventory locations, serialized inventory, custom builds, Electronic Data Interchange (EDI), Electronic Funds Transfers (EFT) payments, and so on. An AIS for small businesses (SMB-AIS) do not have all of those advanced features and are not able to support massive usage demands.

TEACHING AIS

Accounting principles can be taught by using a small business AIS. Teaching with an AIS can assist students in developing the foundational skills needed for accounting practices. Several studies have demonstrated there is an evident gap in mastering these skills at the university level. Machera (2017) perceived that students in a Botswana university program were deficient in understanding AIS. “The students at Botho University are placed on internship during semester 7 after learning all the theory aspects expected of an accounting student. There appears to be a skills gap in Botho University’s Accounting Programme, as students are not taught Computerised Accounting Skills.”

Machera (2017) therefore concluded that “…computer skills and accounting software applications must be taught to accountants and additional course materials should be taught in all accounting courses. The teaching of accounting software applications enhances and enriches education.” (p.7)

In response to the adoption of ERP systems by large and medium-sized businesses, universities have expanded their curriculum to include meet this demand. (Hingorani, 2015) notes that teaching how to configure a SAP system has always been a challenge. Many students find the process tedious and end up just following the step-by-step instructions without paying much attention to the process and underlying features of the system. However, using QuickBooks Accountant® enables the students to configure the same case study in a much shorter period of time giving the students a better grasp of the concepts behind AIS. This case study required 71 configuration exercises for SAP and only 4 exercises with QuickBooks. The QuickBooks configuration process took only 20 minutes to complete.

Hingorani surveyed the 20 students in the study and asked them, in a series of questions, if QuickBooks helped them better understand AIS, financial statements, the sales cycle, and the procurement cycle. The average response agreed or strongly agreed that QuickBooks helped them better than using SAP.

The challenge of training with the AIS is that in large corporations these systems are tailored to the specific needs of the company, so no two companies have an identical AIS, even if they are in the same industry. AIS includes not only computer-based software and data bases but also the operating department procedures that accompany them. Corporations require that all new accounting staff, whether they be clerks or senior managers, need to be trained in how to use their particular AIS. Their hiring process may require that candidates have experience with their chosen accounting software but they still need to be trained in their unique AIS.

Attrition In The Workplace

All too often, a promising corporate candidate fails because they just cannot grasp how to use their AIS and how to best take advantage of its features. A promising MBA or CPA really needs a proper accounting system foundation and it is suggested that SMB-AIS can provide that foundation. Because all AIS are fundamentally similar, the skill set obtained from one can readily be transferred to another. After they have mastered the use of a basic SMB-AIS, they are better prepared for a more complicated AIS.

Machera (2017) reported:

There has been an outcry in commerce and industry that the graduates for accounting are failing to perform and this cost them a lot of money and time through induction and training. Most of the reasons gathered from commerce and industry are that the accounting students lack the skills and knowledge that are expected of them especially the use of accounting package. It is therefore perceived that the accounting students understand the theory aspects but lack on the following practical areas: problem solving, analytical thinking and application and use of accounting packages.
NEW EMPLOYEE TRAINING

Learning how to use a SMB-AIS is an individual effort. Providing the new staff member with a workstation, a configured company, and the dozens of free videos, they should be able to master individual modules in a very short period of time. Managers can quickly determine that individual’s potential and if they would be able to handle more extensive training in the corporate AIS.

Bressler (2006) surveyed 75 small business owners across the United States each with under 500 employees. While the purpose of the survey was to determine their satisfaction with their current accounting software, several respondents described what skills they would like new hires to possess:

- “I think they should at least understand basic accounting principles. Software skills are not important, but basic computer skills are a must.”
- “Just basic accounting skills.”
- “QuickBooks.”
- “Fundamental accounting/bookkeeping skills for integrating project accounting.”
- “Thorough knowledge of accounting practices and how software functions…[and] knowledge of our business operations.”

IMPLICATIONS FOR ACADEMIA

Community colleges frequently offer SMB-AIS training that provide students with a credential to more easily get a job in a small business. That approach works very well and is normally focused on one particular module, such as payroll.

Brigham Young’s approach to teaching AIS is to solve a single business case study utilizing spreadsheets, a relational database, and a packaged general ledger system (Romney, 2006). Students initially gain experience with the spreadsheet software, something they may have had little or no training with. After learning how that date interrelates, they are then introduced to a database system which eliminates much of the headache of manually dealing with data manipulation and redundancy. Finally, BYU repeats the same case solution using a quick-to-learn AIS. The benefit of this approach is that students understand the fundamentals of AIS in one short semester. Those fundamentals can later be applied to any AIS that they might be faced with in the future.

Many large universities offer classes in SAP, data base design, and C programming. It is possible, however, that they are not properly focused. The average accounting graduate will probably never use those skills during their career. A single semester learning SAP usage barely scratches the surface and those candidates will most likely need to be retrained in their new employer’s unique AIS anyway.

It is suggested that students on a CPA, CMA, or MBA track receive detailed training in SMB-AIS and general AIS design. This approach will save a significant amount of time and tuition dollars.

POPULAR SMB-AIS SOLUTIONS

Recommended by Business News Daily (Fairbanks, 2018):

<table>
<thead>
<tr>
<th>Customer/Application</th>
<th>Software</th>
</tr>
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<tbody>
<tr>
<td>Small Business Overall</td>
<td>QuickBooks Online</td>
</tr>
<tr>
<td>Invoicing</td>
<td>FreshBooks</td>
</tr>
<tr>
<td>Mac</td>
<td>Xero</td>
</tr>
<tr>
<td>Really Small Businesses</td>
<td>Zoho Books</td>
</tr>
<tr>
<td>Free</td>
<td>Wave Accounting</td>
</tr>
</tbody>
</table>

Recommended by PC Magazine (Yakal, 2018):
CONCLUSION

A college education is designed to provide students with compressed training for their chosen career. Given that Corporate America is going to train them in their particular AIS, why should academia waste time getting students trained in something that they won’t use? Academic advisory boards have significant influence over what is taught at an institution but faculty should focus on keeping their curriculum somewhat generalized to meet the needs of hiring companies unless that academic institution is specifically contracted to offer specialized training.

Academia needs to stop looking down their nose at SMB-AIS as just a system for mom and pop companies. They should include SMB-AIS in their degree programs to provide the student with an easy-to-learn AIS that provides a solid foundation for their career.

REFERENCES


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Teaching Science with Popular Science Fiction Movies and Science Fiction Fan Conventions

Timothy F. Slater, University of Wyoming, USA
Stephanie J. Slater, CAPER Center for Astronomy & Physics Education Research, USA

ABSTRACT

Popular media has never before been more frequently and readily accessed by students and the general public. For many, mobile cell phones, tablets, computers, and Internet-linked smart televisions makes video access a nearly daily activity. As a result, students naturally expect video and popular media to be a part of the contemporary learning experience. At the same time, discipline-based science education research clearly shows that it is irresponsible simply to turn to popular media as a classroom babysitter and blindly hope that learner will gain something transformative from the experience. Instead, video used in classrooms needs to have a clearly specified and explicitly specific purpose that is explained to students. One approach to highly structure the learning experience is to pose three different styles of questions: 4-8 factual questions (How far away from Earth is the International Space Station?); 2-4 synthesis & evaluation questions (Which experiments were most scientifically insightful?); and 1-2 self-reflection questions (Which 12 space art images would you pick for a calendar & why?).

1 Portions of this data were presented at the 2017 American Association of Physics Teachers Summer Conference in Cincinnati, Ohio.

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Secret Strategies To Quickly Increase Your Publishing Citation Rates And Impact Index Scores

Timothy F. Slater, University of Wyoming, USA

ABSTRACT

In the not so distant past, the guaranteed pathway to promotion and tenure at colleges and universities world-wide was to publish refereed journal articles. In recent years, that pathway has become convoluted with tenacious questions of a published paper’s actual impact including specific journal quality rankings, the paper’s relative impact on the scholarly landscape, the number of pages printed, a scholar’s citation rate, along with volatile h-, g-, m-, i10-, and eigenfactor impact indices. This hands-on workshop will demystify the ranking system in publishing and help you set up systems to increase the impact scores of your published work(s) no matter if you have one paper or one hundred papers. Bring your laptop with you, along with an electronic copy of your curriculum vita CV listing your written work(s).
Inconsistent Reporting Of Net Pension Liabilities By States
Joshua M. Sloan, Florida Gulf Coast University, USA
Ara Volkan, Florida Gulf Coast University, USA

ABSTRACT
Recent issues with states like Illinois and Connecticut prove that net pension liabilities (NPLs) can have a large impact on a state’s financial position. Consequently, NPLs should be easily identifiable by financial statement users. The obvious attempt to hide NPL information in the notes of financial statements is misleading to financial statement users and this practice should be addressed and eliminated by each state.

INTRODUCTION
The main purpose of this paper is to identify inconsistencies associated with Net Pension Liability (NPL) reporting on the Comprehensive Annual Financial Reports (CAFR) of state governments. The paper provides background on recent issues associated with state NPLs and how the Governmental Accounting Standards Board (GASB) Statement No. 68 reshaped NPL reporting. Additionally, the paper introduces the concept of NPL reporting difficulty index which measures how difficult it is to determine a state’s NPL by using a its CAFR.

The difficulty index (DI) is on a scale of 1 – 5, with 1 being the least difficult to determine the NPL and 5 being the most difficult. The states with a difficulty index of 1 report the NPL or Net Other Post Employment Benefit Obligations (OPEB) amount as a single line item on the statement of net position in the government-wide financial statements. States with a difficulty index of 2 – 5 report their NPL in the other long-term liabilities line item in the government-wide financial statements, requiring the users to search the notes to the financial statements to determine the NPL or net OPEB. States will have high index numbers when they either fail to reference a note number next to the other long-term liabilities line item on the statement of net position, fail to combine all retirement system data in the financial statement notes (forcing the user to compute total NPL), or report the NPL information in different sections of the notes.

This analysis does not challenge the accuracy of how the NPL was computed but argues that inconsistent reporting of the NPL makes it more difficult for financial statements users to make informed decisions.

ILLINOIS AND GASB NO. 68
The GASB Statement No. 68 took effect for governments with fiscal years beginning June 15, 2014 and established new financial reporting requirements for most state and local governments that provide their employees with pension benefits. The standard requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability. The purpose of the new standard was to require governments to provide a more comprehensive and comparable measure of the annual costs of pension benefits. Statement No. 68 was a result of many economic factors, including the pension crisis in the state of Illinois.

The State of Illinois has five retirement systems (Godofsky, D. R., & Hootkins, E. 2015):

1. General Assemble Retirement System (GRS);
2. State Employees Retirement System (SERS);
3. Teachers’ Retirement System of Illinois (TRS);
4. State and Universities Retirement System (SURS); and
As a result of many economic factors, Illinois faced many financial issues, especially with their underfunded pension liabilities (Cembalest, M. 2016). A large contributor to their economic downturn, like for most US Governments, was the collapse of the housing bubble and downturn of the stock market in 2008 (Baker 2011). This economic event led to a sharp decline in the value of pension fund assets and revealed many issues associated with Illinois pension funding. Although the 2008 economic downturn accelerated Illinois’ decline, Illinois has been having financial problems for decades. A problem for years has been that the legislature failed to approve funding for its pension systems, even as employees kept up payment (Gilbert, K. 2015).

In late 2013, state lawmakers passed legislation reducing the future benefits of current workers. Even with these changes, it was calculated that the pension plans would be funded no earlier than 2044 (Gilbert, K. 2015). Currently, Illinois’ Comprehensive Annual Financial Report (CAFR) reports a $137 billion NPL and $16 billion net OPEB. The impact Illinois’ large underfunded NPL has on the State’s financial status is a prime example of why NPLs should be reported as a separate line item in the financial statements. Users have the right to expect full transparency when it comes to financial statement information, especially when the information has such a large impact on their decisions.

TOTAL PENSION LIABILITY

The Financial Accounting Standards Board (FASB) and the GASB require many different measurement and reporting procedures for the financial elements in proprietary and governmental entities, respectively. Since governmental entities have a financial resources measurement focus, as opposed to an economic resource measurement focus used by proprietary entities, different reporting standards are used to provide financial statement users with relevant information. For the purpose of this review, we will use the GASB standards in effect for pension and OPEB liabilities.

The measurements and reporting procedures for state and local governments follow the statements 67 and 68. Under these standards, the total pension liability is computed as the actuarial present value of projected benefit payments. Projected benefit payments must include (GASB No. 68, paragraph 24):

- Projected Service Cost
- Projected Salary Growth
- Anticipated Benefits Paid

Projected benefit payments must be calculated using only the entry age normal actuarial cost method. Assumptions required in the projected benefits payments are as follows (GASB No. 68):

- Rates of Withdrawal
- Rates of Retirement
- Rates of Disability
- Morality Rates
- Discount Rate prescribed by GASB

The measure of total pension liability is not reported on the face of the financial statements. Instead, they are netted with total plan assets at fair value and presented as NPL on the government-wide statement of net position. This presentation of NPL follows the approach required by the FASB. This presentation is important because it indicates that an NPL is very different from other long-term liabilities that can not be presented on a net basis.

US STATE NPL and NET OPEB FINANCIAL DATA

Table A displays data taken from the 2017 CAFR of all fifty states, along with a peer developed difficulty index. Connecticut, Florida, Michigan, and Wisconsin proved to be the most difficult states to determine the NPL. In terms of total NPL, Illinois is in the worst financial position measuring their total NPL at $137,385,793,000.

However, since states vary in population size, Table B displays the per capita (2017) NPL across all fifty states. In Table B, New Jersey is in the worst financial position regarding their underfunded pension liability that is more than twelve thousand times larger than their estimated population size. Connecticut and Illinois has a per capita NPL more
than ten times their estimated population size. On the other hand, states such as Arizona, Florida, Georgia, Idaho, Iowa, Kansas, Kentucky, Michigan, Missouri, Nebraska, Nevada, New Hampshire, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Virginia, Washington, and Wisconsin have a Per Capita NPL of less than one.

CLOSING REMARKS

In order to provide transparency and increased decision-usefulness, we believe all states should be reporting the NPL and Net OPEB as a separate line on the Statement of Net Position. The difficulty index proves that there are inconsistencies associated with both the level of difficulty and the location of NPLs in state financial statements. Recent issues with states like Illinois and Connecticut prove that large NPLs can have a large impact on a state’s financial position and thus should be easily identifiable by the financial statement user. The obvious attempt to bury NPL information in the notes of financial statements is misleading to financial statement users and should be addressed by each state. Applying the aforementioned changes will increase government transparency and provide users with better information.

Table A – State NPL, OPEB, and DI

<table>
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<tr>
<th>State</th>
<th>NPL (000s)</th>
<th>Net OPEB (000s)</th>
<th>Notes</th>
<th>Difficulty Index</th>
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<td>$15,251,096.00</td>
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### Table B - Per Capita NPL

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<td>New York</td>
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<tr>
<td>North Carolina</td>
<td>2,437,902.00</td>
<td>10,273</td>
<td>237</td>
</tr>
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</table>

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## North Dakota
- 552,210.39
- 755
- 731

## Ohio
- 415,584.00
- 11,659
- 36

## Oklahoma
- 1,046,877.00
- 3,931
- 266

## Oregon
- 3,105,262.00
- 4,143
- 750

## Pennsylvania
- 16,170,945.00
- 12,806
- 1,263

## Rhode Island
- 2,279,762.00
- 1,060
- 2,151

## South Carolina
- 3,716,840.00
- 5,024
- 740

## South Dakota
- 75,219.00
- 870
- 86

## Tennessee
- 1,300,000.00
- 6,716
- 194

## Texas
- 46,770,392.00
- 28,305
- 1,652

## Utah
- 1,049,000.00
- 3,102
- 338

## Vermont
- 1,960,622.51
- 624
- 3,144

## Virginia
- 3,059,817.00
- 8,470
- 361

## Washington
- 5,002,821.00
- 7,406
- 676

## West Virginia
- 4,542,244.00
- 1,816
- 2,501

## Wisconsin
- 107,399.00
- 5,795
- 19

## Wyoming
- 490,889.10
- 579
- 847

**Total** $676,286,781.09

### REFERENCES


Examining The Relationship Between Type Of Boards And Sustainability Reporting

Dr. Debra Stone, Eastern New Mexico University, USA

ABSTRACT

The research examined the relationship between BODT (board of director type) and CSR (corporate sustainability reporting) and performance by using a sampling of companies listed on the S&P 500 for 2015. The data came from annual reports filed with the U.S. Securities and Exchange Commission and the Global Reporting Initiative. The study considered the relationship between BODT with emphasis on CEO (Chief Executive officer)-only and non-CEO-only boards and corporate sustainability reporting. Past research has found the CEO-only board relates to lower corporate performance and has seen significant use since the advent of the Sarbanes-Oxley Law that required boards that are more independent. The CEO-only board is an elaboration of an independent board or directors, whose only management member of the board is the CEO. The study used CEO-duality, another powerful influencer of boards, as a theoretical proxy for the CEO-only board. Regulators and investors are demanding higher level CSR reporting and information; therefore, the findings are of interest to both companies considering board of director type and regulators and investors. The quantitative categorical research study found a significant relationship between CEO-only boards and higher levels of disclosure and reporting. No significant relationship between CEO-only board and greater ROA was found. A possible reason for the differences in outcomes between the past research regarding independent boards that did not consider the CEO-only member and CSR reporting and the research presented in this study was the role of the lead independent director as a member of the CEO-only board not considered in this study.

Keywords: CEO-only boards, CSR, independent boards
Exploring The Relationship Among Emotional Intelligence And Academic Stress Among Students At A Small, Private College

Chad Stevens, Keystone College, USA
Elizabeth Schneider, Keystone College, USA
Patricia Bederman Miller, Keystone College, USA
Karen Arcangelo, Keystone College, USA

ABSTRACT

In order to increase retention, small private colleges would benefit greatly from knowing students’ specific level of academic stress and emotional intelligence. Identifying specific factors and mitigating the negative effects of these factors allows small colleges the opportunity to provide additional services for students and help retain students. The purpose of this research is to explore the relationship between total-trait emotional intelligence and academic stress among college students at a small, private college. If total-trait emotional intelligence (TTEI) and university stress scores (USS) of students correlate, TTEI and USS may be used for student intervention and possibly impacting issues such as attrition, benefiting both institutions of higher learning and the college students they serve.
FDI-Led Growth or Growth-Led FDI: Empirical Examination

Bassam M. AbuAl-Foul, American University of Sharjah, United Arab Emirtes

ABSTRACT

Foreign direct investment (FDI) has been considered as an important tool in promoting economic growth. However, there is still a debate on how the relationship is established between foreign direct investment and economic growth and what beneficial effects that FDI may bring to the hosting economies. Review of empirical literature shows that there is mixing results of the effect of foreign direct investment on the host countries. The debate shows that there are four hypothesis. These are: a) the FDI-Led Growth that suggests FDI promotes economic growth in the economies of the host countries, b) Growth-Led FDI that suggests economic growth in the host countries attract FDI, c) Feedback (bi-directional) relationship that FDI and economic growth causes each other, and d) No relationship that FDI and economic growth are not related. Thus, we use Toda and Yamamoto (1995) Methodology to examine the causal relation between economic growth and foreign direct investment in two Middle Eastern countries, namely Bahrain and Oman and the study findings support the Growth-led FDI hypothesis in the case of both countries.

Keywords: FDI, Economic growth; GCC countries; Toda-Yamamoto Causality

JEL Classification: F21, F43, O53