



Academy of Business Research

Spring 2011 Meeting

March 16-18, 2011

Iberville Suites

New Orleans, LA

Conference Program

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Randall Valentine, Ph.D.

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Neelam Dhungel

Candace Diggers

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Zach Hayes

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Conference Social Activities

Registration: 8:30-3:00 Daily

Uptown Room

Wednesday 5:00-6:30 PM

Reception with Cash Bar

Carrolton Room

Thursday 7:00-8:00 AM

Doctoral Student Breakfast

at Iberville Suites

Thursday 6:00 PM

Awards Dinner at Oceana Grill

(on corner of Bourbon and Conti)

* Complementary Breakfast for all Hotel Guests

Journal Special Editions

Academy of Business Journal

The *Academy of Business Journal* will publish a special edition for papers focusing on the global financial crisis in Fall 2011. Article submissions are due by May 1.

The *Academy of Business Journal* will publish a special edition for papers focusing on issues in strategic management in Spring 2012. Article submissions are due September 1.

Journal of Applied Financial Research

The *Journal of Applied Financial Research* will publish a special edition for papers focusing on international banking and finance in Fall 2011. Article submissions are due July 1.

Upcoming Conference Schedule

Academy of Business Research Fall 2011 Meeting

Trump Plaza Atlantic City, NJ

September 13-15

Academy of Business Research Winter 2011 Meeting

Planet Hollywood Las Vegas, NV

November 14-16

www.academyofbusinessresearch.com

9:30 AM Wednesday March 16th

Warrington Room

Sponsor: Silver Wheaton

Economics Session

Session Chair: John Levandis, Loyola University New Orleans

**RELIGIOUS FRACTIONALIZATION AND ECONOMIC GROWTH:
A BAYESIAN ERRORS-IN-VARIABLES MODEL**

John Levandis, Loyola University New Orleans

**THE IMPACT OF MISSOURI'S MINIMUM WAGE INCREASE
ON LOW WAGE WORKERS**

Diane Primont, Southeast Missouri State University
Rebecca Summary, Southeast Missouri State University

**IMPACT OF BALANCE OF PAYMENT AND INTEREST RATES
ON INFLATION IN PAKISTAN**

Hammad Amjad, Central Punjab University Pakistan
Bilal Ilyas, Central Punjab University Pakistan
Zubair Safdar, Central Punjab University Pakistan
Ali Pervaiz, Central Punjab University Pakistan

**PERFORMANCE OR PROFIT: MAJOR LEAGUE BASEBALL TEAM
FINANCIAL MANAGERS FACE TOUGH CHOICES**

Susan Logan Nelson, University of North Dakota
Steven A. Dennis, University of North Dakota

A RARE FIND

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9:30 AM Wednesday March 16th

Gentilly Room

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Marketing

Session Chair: Dawn Valentine, Georgia Southwestern State University

THE EFFECTIVENESS OF OUTDOOR LED ADVERTISING SIGNS

Hennie van Bulck, University of South Carolina Sumter

**AN EXPLORATORY ASSESSMENT OF A LISTENERSHIP
FOR A RURAL RADIO BRAND**

Chris A. Myers , Texas A&M University Commerce

**CULTURAL FRAGMENTATION AND GLOBAL SEGMENTATION:
THE TWAIN SHALL MEET**

Russell Adams, University of Texas Brownsville

**SOCIAL NETWORKING: THE NEW INNOVATION FOR TARGETING
UNDECIDEDS FOR BUSINESS SPECIFIC DISCIPLINES**

Rickey Warner, Grambling State University

12:30 PM Wednesday March 16th

Gentilly Room

Sponsor: Cabells Publishing

Management Information Systems

**LEVERAGING A STANDARD DOCUMENTATION FOR ENHANCING
THE EFFICIENCY AND EFFECTIVENESS OF SOFTWARE TESTING**

Saeed Jahanyan, Tarbiat Modares University, Iran
Reza Samizadeh , Al'Zahra University,Iran

**THE MODERATING EFFECT OF TECHNOLOGY ON
STUDENT AND INSTRUCTOR VARIABLES ON
STUDENT SATISFACTION IN E-LEARNING**

Joe Teng, Troy University

**A CASE STUDY: ENHANCEMENT OF BUSINESS PROCESS
MANAGEMENT THROUGH SYSTEM AUTOMATION**

Rachid Belmasrou, Southern University at New Orleans
Muhammed Miah, Southern University at New Orleans
Adnan Omar, Southern University at New Orleans

**DISCRETE TIME MODEL FOR
AGGREGATE MORTGAGE DEFAULT RISK**

Feng Xu, Georgia Southwestern State University
Refik Soyer, George Washington University

12:30 PM Wednesday March 16th

Warrington Room

Sponsor: Academy of Business Journal

Finance—Global Financial Crisis

Session Chair: Randall Valentine, Academy of Business Research

**PROXY FOR CREDIBILITY OF INFLATION POLICY AND
UNCERTAINTY OF INFLATION:
PANEL EVIDENCE FROM EMERGING ECONOMIES**

Hermann Sintim-Aboagye, Montclair State University

Serapio Byekwaso, Verispan University

Chandana Chakraborty, Montclair State University

RISK-TAKING, FINANCIAL DISTRESS AND INNOVATION

Arnav Sheth, St. Mary's College of California

Larry Shepp, Rutgers University

Oded Palmon, Rutgers University

**THE TRANSMISSION OF MONETARY POLICY TO NON-BANKING
SOURCES OF CREDIT: A LOOK AT
COMMERCIAL PAPER MARKET ACTIVITY**

Karl D. Boulware, University of Alabama

Robert R. Reed, University of Alabama

**THE IMPACT OF TECHNOLOGICAL IMPROVEMENTS ON
DEVELOPING FINANCIAL MARKETS: THE CASE OF THE
JOHANNESBURG STOCK EXCHANGE**

Mehmet F. Dicle, Loyola University of New Orleans

John Levendis, Loyola University of New Orleans



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12:30 PM Wednesday March 16th

Esplanave Room

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Accounting

THE HISTORY OF TAXATION: ILLEGAL INCOME

Reg Rezac, Texas Woman's University

THE CASE OF THE MISSING EMPLOYEES: THE SAGA OF FEDEX

Tina Quinn, Arkansas State University

Sam Pae, Arkansas State University

**THE EFFECT OF THE FIRM'S FINANCIAL LEVERAGE ON THE
VALUE RELEVANCE OF EARNINGS AND EQUITY BOOK VALUE**

Kyung Joo Lee, University Maryland Eastern Shore

**USING THE DUPONT FINANCIAL RATIO ANALYSIS
TO EVALUATE THE EFFECT FROM FUNDING CUTS
ON SOUTHEASTERN PUBLIC UNIVERSITIES**

Lawrence R. Hudack, Troy University

Beverly J. Strachan, Troy University

James A. Deloach, Troy University

2:40 PM Wednesday March 16th

Esplanave Room

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Business Education

**SUBSTITUTES OR COMPLEMENTS: TEACHING AND
SCHOLARSHIP FOR THE ACTIVE SCHOLAR**

Blakely Fox Fender, Millsaps College
Susan Washburn Taylor, Millsaps College
Kimberly Gladden Burke, Millsaps College

**VALUE MITOSIS - A METHODOLOGY TO
DEVELOP COMMUNITY EMPOWERMENT**

Michael D. Whitt, Miami Dade College
Nathalie A L Duval-Couetil, Miami Dade College
Rodney G. Handy, Miami Dade College
Satish C. Boregowda, Miami Dade College
Patrick Senarith, Miami Dade College

A COMPARISON OF NURSING INSTRUCTION DELIVERY MODELS

Bettie Green, Vista College
Bobbie Green, New Mexico State University

WOMEN LEADERS

Patsy Parker, Southwestern Oklahoma State University

8:00 AM Thursday March 17th

Gentilly Room

Sponsor: Cabells Publishing
Management

Session Chair: Randall Valentine, Academy of Business Research

**THE MODERATING EFFECT OF U.S. REGIONAL COLLECTIVISM ON
ACQUIRED FAMILY FIRM SUCCESS**

Robert W. Reich, Kennesaw State University

**STRATEGIES TO PROMOTE SUSTAINABLE
DEVELOPMENT OF INDUSTRIAL PARKS IN
VIETNAM'S NORTHERN KEY ECONOMIC ZONE**

Huong T. Vu, National Economics University
Long Pham, New Mexico State University

NEGOTIAUCTION

Long Pham, New Mexico State University
Thang Tran, National Economics University

**EX-OFFENDERS, FAMILY OWNED FIRMS,
AND ENTREPRENEURS: A STUDY OF SIGNALS**

Keith E. Ferguson, Kennesaw State University
David L. Williams, Kennesaw State University

8:00 AM Thursday March 17th

Esplanave Room

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Marketing

Session Chair: H. Richard Priesmeyer, St. Mary's University

**THE EMOTIONAL VALUE OF PRODUCTS AND SERVICES: COMPUTING
THE VALUE OF EMOTIONAL UTILITY**

H. Richard Priesmeyer, St. Mary's University

**PRICE TRANSPARENCY AND INFORMATION STRATEGY
IN THE AIRLINE INDUSTRY**

Terrance J. Kearney, Chicago State University
Richard Robinson, Marquette University

**PRIOR RELATIONSHIPS, THE PSYCHOLOGICAL CONTRACT,
& SERVICE FAILURE: IT ISN'T ALL ROSES**

Venessa Funches, Auburn University Montgomery

**THE IMPACT OF PERCEPTION FACTORS ON CONSUMER REACTION
UNDER PRODUCT RECALLS**

Hee-Kwon Jung, Black Hills State University

**THE EFFECTS OF MULTIPLE SOURCES AND PRICE VARIATIONS
ON CREATING CONFUSION IN THE
CONSUMER DECISION MAKING PROCESS**

Komal Gyani Karani, Lamar University
Katherine A. Fraccastoro, Lamar University

AN EMPIRICAL ASSESSMENT, AND EXPLORATORY STUDY OF
EMOTIONAL INTELLIGENCE IN THE PERSONAL SELLING FIELD

Doug Russell, Northwest Missouri State University
Jim Walker, Northwest Missouri State University

10:00 AM Thursday March 17th

Warrington Room

Sponsor: Planet Hollywood Las Vegas

International Management

Session Chair: Seyed-Mohammad Seyed Josseini, Iran University of Science and Technology

**WHEN PROFESSIONAL SERVICE FIRMS INTERNATIONALIZE -
CREATING THE BIG PICTURE**

Søren Henning Jensen, Copenhagen Business School
Flemming Poulfelt, Copenhagen Business School

**DIRECT AND INDIRECT EFFECT OF WORK FAMILY CONFLICT AND
FAMILY WORK CONFLICT ON JOB STRESS AND JOB PERFORMANCE**

Ayesha Saleem, University of Central Punjab

**FACTORS THAT INFLUENCE EXPATRIATE
COMPENSATION PROBLEMS**

Semere Haile, Grambling State University
Donna Williams, Grambling State University

**A NOVEL ECONOMIC MODELING FOR SUPPLY CHAIN PLANNING:
A THREE-ECHELON SUPPLY CHAIN**

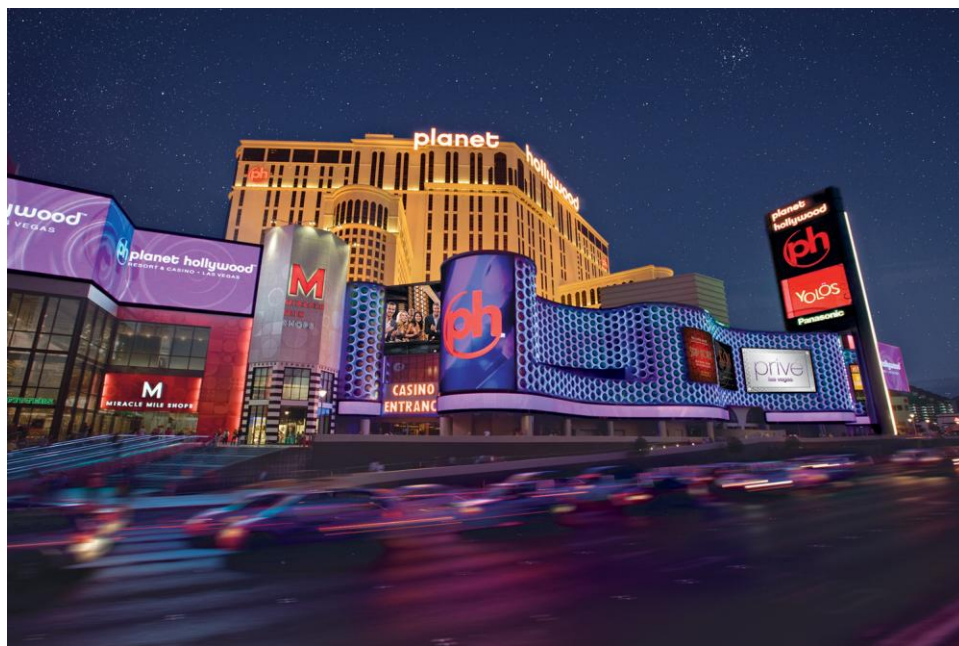
Seyed-Mohammad Seyed-Hosseini, Iran University of Science and Technology

PROPOSING A MATHEMATICAL PROGRAMMING MODEL FOR OPTIMIZATION OF SUPPLY CHAIN SCHEDULING

Seyed-Mohammad Seyed Hosseini, Iran University of Science and Technology
Behin Elahi, Iran University of Science and Technology
Ahmad Makui, Iran University of Science and Technology

THE IMPACT OF URBANIZATION ON FERTILITY AMONG THE IGBOS OF NIGERIA, WEST AFRICA

Remigius U. Onwumere, St. Louis University
James F. Gilsinan, St. Louis University
Emmanuel Uwalaka, St. Louis University



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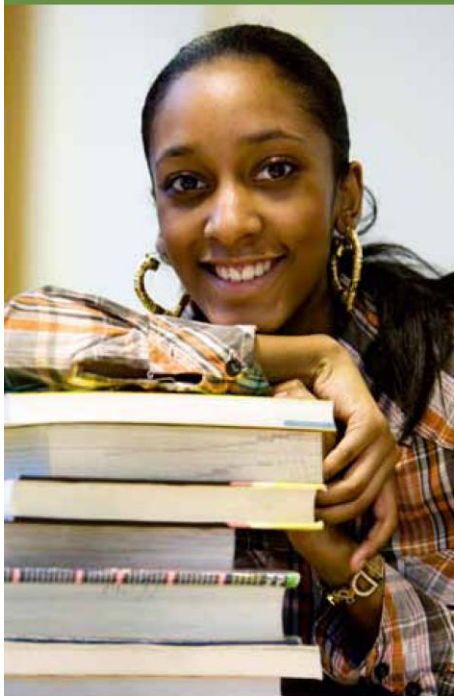
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10:00 AM Thursday March 17th
Gentilly Room

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Business Education

Session Chair: Jody Tompson, University of Tampa

**MOTIVATIONS AND BARRIERS TO ADULT LEARNERS: THE
INFLUENCE OF ECONOMIC “HARD TIMES” ON INTENT TO ENROLL**

Sarah B. Kimmel, Mississippi College
Kristena P. Gaylor, Belhaven University
M. Ray Grubbs, Millsaps College

**RAISING THE BAR: INCOME TAX EDUCATION AT THE
UNDERGRADUATE LEVEL**

Janice C. Weber, University of Louisiana Monroe

**ON DESIGNING A CASE STUDY COMPETITION FOR A CAPSTONE
STRATEGIC MANAGEMENT COURSE**

George H. (Jody) Tompson, The University of Tampa

IN YOUR BUSINESS AFTER THE FIRST FIVE YEARS

Timothy Scales, Indiana University East
Marsha Jance, Indiana University East

FOUNDATION OF ROCK OR SAND: THE EFFECT OF AN HONOR
CODE, INSTITUTIONAL RELIGIOUS AFFILIATION, AND ETHICS
EDUCATION ON THE PERCEIVED ACCEPTABILITY OF CHEATING

Kevin P. Pauli, Mississippi College
Tammy Y. Arthur, Mississippi College
Retha Price, Mississippi College

12:30 PM Thursday March 17th

Warrington Room

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Real Estate Finance—Global Financial Crisis

Session Chair: Paul McGrath, Purdue University Calumet

VARIABLES EXPLAINING STOCK PRICES IN THE HOUSING SECTOR

Jimmy D. Moss, Lamar University
Gisele Moss, Lamar University

FORECASTING AGGREGATE U.S. MORTGAGE DELINQUENCIES

Paolo Miranda, Purdue University Calumet
Paul McGrath, Purdue University Calumet

**MARKET FUNDAMENTALS, SQUARE FOOTAGE, AND BUBBLE
BEHAVIOR IN HOUSING PRICES: A FIRST LOOK**

Andrew P. Hill, University of Mississippi
Jim Washam, Arkansas State University

**FINANCIAL CRISIS AND STOCK MARKET INTEGRATION:
REVISITING FAMA-FRENCH MODEL**

Ehab Yamani, University of Texas-Arlington

**THE LIGHTS ARE OUT AT COMMERCIAL BANKS IN GEORGIA:
EXPLAINING BANK FAILURES IN THE 21ST CENTURY**

Jill M. Hendrickson, University of St. Thomas
Mark W. Nichols, University of Nevada Reno

12:30 PM Thursday March 17th

Gentilly Room

Sponsor: Silver Wheaton

Finance

Session Chair: T. David Reese, College of Coastal Georgia

**INVESTMENT PERFORMANCE AND TRADING PATTERNS
OF INDIVIDUAL INVESTORS**

Jinwoo Park, Hankuk University of Foreign Studies
Minhyuk Kim, Korea Deposit Insurance Corporation

**GOT BETA? A PROFESSIONAL APPLICATION OF
INTERPRETING SYSTEMATIC RISK**

Reinhold P. Lamb, University of North Florida

**ACCESS TO TRADE CREDIT FOR MINORITY-OWNED FIRMS
AND DISCRIMINATION: EVIDENCE FROM THE
SURVEY OF SMALL BUSINESS FINANCE**

T. David Reese, College of Coastal Georgia

**ACCESS TO TRADE CREDIT FOR MINORITY-OWNED FIRMS
AND DISCRIMINATION: EVIDENCE FROM THE SURVEY
OF SMALL BUSINESS FINANCE
MARKET REACTION TO EARNINGS ANNOUNCEMENTS**

Kyung-Chun Mun, Truman State University

**LESSONS FROM WORLDCOM: BERNIE EBBERS'
CONTRIBUTIONS TO FINANCIAL REPORTING**

Tim Wilson, Texas A&M Commerce
Daniel Edelman, Texas A&M Commerce

12:30 PM Thursday March 17th

Esplanave Room

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Management

Session Chair: Isaac Wanasika, University of Northern Colorado

WHEN IS IMITATION THE BEST STRATEGY

Isaac Wanasika, University of Northern Colorado
Suzanne L. Conner, New Mexico State University

**SUGGESTIONS TO IMPROVE THE QUALITY
OF VIETNAMESE ACCOUNTING SYSTEM**

Loi V. Nghiem, University of Labor and Society Affairs
Long Pham, New Mexico State University

**IMPACT OF CUSTOMER CHARACTERISTICS ON EMPLOYEES'
PROPENSITY TO EXPEDITE COMPLAINT REDRESS -
A STUDY IN BANKING SECTOR**

Purva G. Hegde Desai, Goa University, India
Nandakumar Mekoth, Goa University, India

**AN OPTIMIZATION MODEL TO DEVELOP AN INTEGRATED
LOGISTICS NETWORK UNDER PERIODIC DEMAND**

Seyed Mohammad Seyed-Hosseini, Iran University of Science and Technology
Lida Tafaghodi Khajavi, Iran University of Science and Technology
Ahmad Makui, Iran University of Science and Technology

2:30 PM Thursday March 17th

Warrington Room

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Finance

Session Chair: Joseph A. Newman, Auburn University Montgomery

401(k) INVESTING WITH THE THREE ASSET MODEL

Richard Taylor, Arkansas State University

David Kern, Arkansas State University

CONSISTENT WINNERS AND LOSERS

Aziz Wathianani, York University

DIRECT STOCK PURCHASE PLANS: INVESTOR BOON OR BUST?

Raymond M. Johnson, Auburn University Montgomery

Joseph A. Newman, Auburn University Montgomery

**THE SIN-REPUBLICAN DIVIDEND: SIN STOCKS' RETURNS AND
POLITICAL CYCLE**

Salil K Sarkar, University of Texas at Arlington

Mohammad Riaz Uddin, University of Texas at Arlington

**WHY DO FIRMS CONDUCT SEASONAL EQUITY OFFERINGS (SEOS)
AND PAY DIVIDENDS SIMULTANEOUSLY?
THE ROLE OF DOMINANT SHAREHOLDERS**

Duc Anh Ngo, University of Texas El Paso

**BANK SECRECY: A COMPROMISE BETWEEN
TRANSPARENCY AND INDIVIDUAL RIGHTS**

Tim Wilson, Texas A&M Commerce

Daniel Edelman, Texas A&M Commerce

2:30 PM Thursday March 17th

Gentilly Room

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Financial Accounting

Session Chair: Feng Xu, Georgia Southwestern State University

PREFERENCE STRUCTURE OF CREDIT RATING AGENCIES

Waseem Larik, University of Manchester, United Kingdom

**THE INFLUENCE OF OBEDIENCE PRESSURE ON CFO
INTENTIONS TO FRAUDULENTLY MISREPORT**

Carol Bishop, Georgia Southwestern State University

**THE LINKAGE OF LIQUIDITY, CORPORATE GOVERNANCE,
AND FIRM VALUE: EVIDENCE FROM RUSSIA**

Wei-Xuan Li, Richard Stockton College of New Jersey
Chia-Sheng Chen, University of New Orleans

**THE INFORMATIONAL EFFICIENCY OF THE CORPORATE BOND
MARKET: WHAT IS THE ROLE OF TRADING VOLUME?"**

Ehab Yamani, University of Texas-Arlington

**WHAT DRIVES THE INVESTMENT-BASED STOCK RETURNS:
FUNDAMENTALS OR SENTIMENTALS?"**

Ehab Yamani, University of Texas-Arlington

2:30 PM Thursday March 17th

Esplanave Room

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Management

ECONOMIC CORNERSTONES OF THE CZECH REPUBLIC

J. Kim DeDee, University of Wisconsin Oshkosh

**MODERATING FACTORS AFFECTING STRATEGY SELECTION TO
REACH MINORITY OWNED BUSINESSES**

Isaura B. Flores, University of Texas Tyler

Kerrie Ambort, University of Texas Tyler

Marilyn Young, University of Texas Tyler

Gregory Dess, University of Texas Dallas

MANAGEMENT TECHNIQUES AND ITS IMPACT ON RETAIL STORES

Frederick Osadebe, Grambling State University

**ORGANIZATIONAL CULTURE PERCEPTIONS AND EMPLOYEE
SATISFACTION AFTER A SEPARATION ACQUISITION**

Leora Gilboa, Ab Initio

John Patrick Orr, Webster University

Julie Palmer-Schuyler, Webster University

John H. Robinson, Webster University

LEADERSHIP TRAINING IN MNCS: ONE SIZE FITS ALL

Holly B. Tompson, Saint Leo University

George H. (Jody) Tompson, The University of Tampa

8:30 AM Friday March 18th

Warrington Room

Sponsor: AACSB Biz School Jobs
Management

Session Chair: John P. Orr, Webster University

CONSUMER PERCEPTIONS OF THE FAMILY BUSINESS IMAGE

Joy Banner, St. Edwards University

**THE EFFECTS OF EARLY CHILDHOOD FAMILY AND LABOR MARKET
EXPERIENCE ON ADULT EMPLOYEE ENGAGEMENT AND
RETENTION**

Wendy Campione, Northern Arizona University

**PARTNERING: INITIATING AND SUSTAINING INTRA- AND EXTRA-
ORGANIZATION COLLABORATION**

T. Roger Manley, Florida Institute of Technology

Wade H. Shaw, Mercer University

Robert C. Manley, Office of the General Counsel, Department of the Navy

STUFF HAPPENS: A MODEL OF THE GROUP LIFE CYCLE

Alan D. Wright, Troy University

Frank Smith, Henderson State University

Anita Williams, Henderson State University

INSTITUTIONAL OWNERSHIP AND CONSERVATISM

Ryan Peterson, Arkansas State University

Jim Whitworth, University of North Carolina-Wilmington

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8:30 AM Friday March 18th

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Marketing

**THE IMPACT OF PERCEPTION FACTORS ON CONSUMER
REACTION UNDER PRODUCT RECALLS**

Hee-Kwon Jung, Black Hills State University

**PERCEPTIONS OF SALESPEOPLE AND A SALES CAREER:
A COMPARISON OF U.S., SWISS, AND TURKISH STUDENTS**

Charles Quigley, Bryant University
Fahri Karakaya, University of Massachusetts Dartmouth
Frank Bingham, Bryant University
Juerg Hari, Zurich University of Applied Sciences, Switzerland
V. Aslihan Nasir, Bogazici University, Turkey

**A SEGMENTATION STUDY OF BEACH RENTAL-BY-OWNER
ONLINE INQUIRING CUSTOMERS**

William Hill, Mississippi State University Meridian

THE INFLUENCE OF eWOM

Kenneth Henderson, Morehead State University
Barbara Lyons, Morehead State University

A PRELIMINARY STUDY OF HEAVY AND LIGHT USERS OF RETAIL SERVICES

Larry Pleshko, Kuwait University
Sarah Al-Houti, University of Alabama

**ARE STUDENTS HARNESSING PROFESSIONAL
SOCIAL NETWORKS AS A JOB SEARCH STRATEGY?**

Teri L. Root, Southeastern Louisiana University
Kenneth W. Ridgedell, Southeastern Louisiana University
Kimberly D. Mulford, Southeastern Louisiana University

8:30 AM Friday March 18th

Esplanave Room

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Finance

**THE X-EFFICIENCY AND PROFITABILITY OF
HISPANIC BANKING IN THE UNITED STATES**

Russ Kashian, University of Wisconsin Whitewater
Juan Gómez Casillas, University of Wisconsin Whitewater

**STRUCTURE-PERFORMANCE RELATION IN
NEPALESE BANKING INDUSTRY**

Dinesh Gajurel, Kantipur City College Nepal

**OPERATING RISK AND ASSET GROWTH:
POTENTIAL PREDICTORS OF BANK FAILURE**

Raymond M. Johnson, Auburn University Montgomery
Joseph A. Newman, Auburn University Montgomery
Ben McMillan, Auburn University Montgomery

**BIDDER GAINS ON ACQUISITION ANNOUNCEMENTS:
THE CASE OF INSTANTLY COMPLETED DEALS**

Sudip Ghosh, Pennsylvania State University-Berks
Christopher J. Marquette, Central Connecticut State University
Christine Harrington, Central Connecticut State University
Thomas G.E. Williams, Fayetteville State University

THE EFFECTS OF DEFERRED TAXES ON CORPORATE DEBT ISSUES

Christine Harrington, Central Connecticut State University
Donald Trippeer, SUNY Oneonta
Walter Smith, University of Tampa

10:40 AM Friday March 18th

Esplanave Room

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Accounting

**PUBLIC-GAAP AND PRIVATE-GAAP -
SHOULD THERE BE A DIFFERENCE?**

John McCallister, University of North Florida

RULE-BASED MORAL REASONING AND CPAs' POLITICAL IDEOLOGY

Kevin Ennis, Mississippi State University Meridian
Paul W. Allen, Mississippi State University Meridian

THE IMPACT OF THE INFORMAL ORGANIZATION IN C.P.A. FIRMS

Pamela H. Church, Rhodes College

**SITTING ON A GOLD MINE: THE CURRENT STATE OF THE OIL & GAS
INDUSTRY IN SOUTH DAKOTA AND THE POTENTIAL ECONOMIC
IMPACT OF THE THREE FORKS-SANISH OIL FORMATION**

Dwight E. Denman, Northern State University

**A MODEL FOR EXTENDING LEAN/SIX SIGMA FOR BUSINESS PROCESS
IMPROVEMENT WITHIN FINANCIAL REPORTING ENVIRONMENTS**

Mary McCarthy, Central Connecticut State University
Richard McCarthy, Quinnipiac University

UNDERSTANDING ACCOUNTING INFORMATION

Keith W. Lantz, The University of Texas Pan American