

Volume XXXII, No. 2

TABLE OF CONTENTS

<i>Articles</i>	<i>Page</i>
Gender Earnings Differentials in Academia: An Update and Some New Findings <i>Hugh Javed Ashraf, Stephen F. Recai Aydin, and Shabbir Tayyeb.....</i>	6
The Effects of Demand Shocks in a Monetary Union Under Rules Versus Discretion <i>Gaurango Banerjee.....</i>	16
Country-Specific Risk and Returns <i>Kevin G.H. Chiang, Ashley W.P. Kung, and Thomas X. Zhou.....</i>	28
The Efficiency Ratio Can be a Poor Measure of Efficiency <i>Harry M. Davis and Terrill R. Keasler.....</i>	39
Prison Labor's Economic Impact on the Local Economy Frederick Derrick, Charles Scott, and Massoud Ahmadi.....	45
An Examination of the Impact of the Events of September 11, on the Airline Industry: An Event Study Analysis Evaluating Stock Market Returns <i>Renee L. Forbes.....</i>	58
An Analysis of Real Estate Market changes, United States 1989-2005 <i>Bob Harmel and Mike Patterson.....</i>	64
Are Certified Accountants Working in Industry More Ethical than Other Managers?: An Evaluation of Moral Intention During the Annual Budgeting Process <i>Rebekah S. Heath and James F. Brown, Jr.....</i>	91
An Examination of Non-rational Decisions in Sunk Cost Situations <i>Steven R. Jackson and George R. Violette.....</i>	104
Takeover Defenses and Executive Compensation: A Simultaneous Equations Approach <i>Pornsit Jiraporn and Young Sang Kim.....</i>	110
Has the Proliferation of Complex Accounting Standards Affected Earnings Quality? <i>Charles E. Jordan, Stanley J. Clark and Gwen R. Pate.....</i>	128
Can Book-to-Market Ratio (B/M) Predict Stock Returns? <i>Travis Lance, Farzad Farsio and Tyler Chapmon.....</i>	136
An Analysis of the January Effect Using Return and Trading Volume Momentum Measures <i>Cliff R. Moll and Stephen P. Huffman.....</i>	143
The Morality of Profit-making: A Scale Development <i>Walton Padelford and Darin White.....</i>	158
Common Trends within Industrial Production of Twelve Sectors: An Empirical Investigation of Economic Development Applications <i>Tammy Parker and Michael Parker.....</i>	167

Accountants in Finance: Changes in Accounting Education and the Implications for Undergraduate Fundamentals of Finance <i>Arnold L. Redman and Steven R. Jackson</i>	173
Life Stage Analysis: Delineating Full Nest Life Stages by Age of Children and Measuring the Impact on Contemporary Household Expenditure Patterns <i>Vince E. Showers and Linda S. Showers</i>	183
The Case of Licensed Funeral Directors: An Empirical Investigation of the Dimensions and Consequences of Emotional Labor <i>J. R. Smith, Kimberly Dean Dorsey, Alisa M. Mosley and Glenda B. Glover</i>	195
Thomas Hughes and the Rugby Colony <i>H. Bruce Throckmorton</i>	213
Trends Within the Stock and Real Estate Markets: Are they Related? <i>Dimitrios Tsoukalas</i>	219
The Impact of Big-time Pigskin Success on the Number of University Applicants <i>Irvin B. Tucker and Louis H. Amato</i>	226
New Ways to Cook the Books: Recent Accounting Disasters <i>Patricia S. Wall</i>	233

Continued

Applying Modified Income Appraisal Techniques to Evaluate IS Projects <i>Denise Williams and David Williams</i>	242
A Comparison of the Financial Profiles of Firms that Experienced Heavy Inside Trading During A Period of Economic Recession With Those That Experienced Heavy Inside Trading in An Economic Recovery <i>Roman M. Wong, Bruce C. Payne, and Che Hung Liu</i>	246

VOLUME XXXII, No. 1
Not Currently Available

VOLUME XXXI, No. 2

TABLE OF CONTENTS

<i>Articles</i>	<i>Page</i>
Capturing Profits That Are Escaping <i>David Ambrose and John R. Anstey</i>	6
The Impact of a Later Public School Start Date on a State's Economy <i>Jerome Christia and Dennis Edwards</i>	15
A Rational Explanation of the Concept of Statistical Degrees of Freedom – Revisited <i>Adnan Daghestani</i>	23
Strategic Resources and Foreign Investment: The Case of Chinese Firms <i>Ping Deng</i>	28
The Impact of NAFTA on Employment and Wages <i>Mark Gius</i>	39
E-Learning: Instructors' Perceptions of the Benefits and Challenges <i>Gerald C. Gonsalves and Chuleeporn Changchit</i>	48

Sales Tax Collection – A Political Paradigm <i>Betty S. Harper and Phil Harper</i>	57
Labor Union and Economic Growth – The Evidence from Labor Market in Korea <i>Doh-Khul Kim</i>	65
The Nonsubstitutability of Market Indices and Other Shortcomings of Beta Estimation: A Note <i>Ladd Kochman and Ravij Badarinathi</i>	72
Bank Market Structure and Pricing Behavior: An Empirical Study <i>Shin-Ping Lee</i>	75
An Empirical Investigation of Common Business Cycles: NAFTA <i>Tammy Parker and Michael Parker</i>	86
The Eurozone and Fiscal Policy: An Ongoing Problem Seeking a Solution <i>Ralph A. Pope</i>	94
Economic Impact of Recreational Saltwater Fishing in Southeast Georgia <i>Paulo Röwer, Donna K. Fisher and Anthony Barilla</i>	100
Entrenchment, Alignment, and Perquisite Consumption: An Argument for Non-Voting Stock Compensation <i>Mark Swanstrom</i>	116
What Did Nudity on Bank Notes Reveal? <i>Clifford F. Thies</i>	125
RFID is No Fake: The Smart Prescription for the Pharmaceutical Supply Chain <i>David C. Wylde, Michael A. Jones, and Andre Honoree</i>	135

VOLUME XXXI, No. 1

TABLE OF CONTENTS

<i>Articles</i>	<i>Page</i>
Determinants of U.S. Tourism Receipts From the European Union <i>Mihajlo Balic and Matiur Rahman</i>	6
Preventing Insider Trading: An Assessment and Some New Directions <i>Zornitsa Boshnakova and Harinder Singh</i>	14
Economic Sanctions on Cuba and the Role of the Southeastern Port States <i>Semoon Chang</i>	24
Comparative Analysis of the States' Restitution Plans for the Household Predatory Lending Settlement <i>Bradley D. Childs</i>	39
Reincorporating in Tax Havens <i>Rakesh Duggal</i>	45
A Primer for Conducting a Fiscal Policy Simulation in Macroeconomics Principles – A Guide to Active Learning <i>Dennis S. Edwards</i>	55
Multifactor Pricing Models and the Cross-Section of Stock Returns	

<i>Partha Gangopadhyay</i>	67
Using Goodwill Impairment to Accomplish Big Bath Earnings Management: An Empirical Study	
<i>Charles E. Jordan and Stanley J. Clark</i>	80
Economic Efficiency and Compensation in Nonprofit Texas Nursing Facilities	
<i>Kris J. Knox, Eric C. Blankmeyer, and J. R. Stutzman</i>	88
The Home Field Disadvantage: A Test of Football Market Efficiency	
<i>Ladd Kochman and Randy Goodwin</i>	118
Momentum and Contrarian Investing Beyond CRSP and TAQ	
<i>Tobias Moerschen and Dirk Schiereck</i>	123
Factors Affecting the Acquisition and Holding of Retirement Funds: A Study Of Ultra-Small Business Owners	
<i>Lucille Pointer, Asghar Nazemzadeh, Jennifer Fiedler and Charles A. Smith</i>	131
The Added Value of Value Added	
<i>Kris Portz, Bradley Schweiger and Larry Sundby</i>	147
The Role of Business Ethics and IT: A Case Study	
<i>Pauline Ratnasingham</i>	156
The Commercial Bank as a Discriminating Monopolist	
<i>Bill Scroggins, Bill Fielding and Louise Clark</i>	168
Customer-Driven Value: Evolution and Contemporary Extensions	
<i>Daniel L. Tracy and John E. Knight</i>	181
A Quantitative Analysis of Beginning Social Security Benefits Early	
<i>Kenneth M. Washer and Robert A. Kendall</i>	194
A Review of the Top Fifty U.S. Business Schools' Approaches to Ethics Education	
<i>William J. Wilhelm</i>	203

VOLUME XXX, No. 2

TABLE OF CONTENTS

<i>Articles</i>	<i>Page</i>
Family Characteristics and Student Performance Lessons from Principles Of Macroeconomics Course	
<i>Dal Didia and McKinley Alexander</i>	6
Using Journaling to Teach the Principles of Servant-Leadership	
<i>Max E. Douglas</i>	16
Mutual Fund Potential Capital Gain Exposure and Future Returns	
<i>Rich Fortin and Stuart Michelson</i>	26
Factors Associated with Faculty Perceptions of MIS and IT Journal Quality	
<i>Daniel G. Hotard, John Tanner, Stanley J. Smits, and Michael W. Totaro</i>	41
Honest Intentions: Business Students' Perceptions of Academic and Business Ethics	
<i>Deborah O. Lee, Mark Foster, and David Kern</i>	52

Forecasting Macroeconomic Indicators of Indiana in a Bayesian VAR Framework <i>Choon-Shan Lai and Anusuya Roy</i>	61
Cross-sectional Analysis of Asymmetric Information After Decimalization <i>Mingsheng Li and Michael E. Parker</i>	68
A Longitudinal Assessment of Consumers' Attitudes Toward Legal Services Advertising <i>H. Ronald Moser, Horace E. Johns and Daniel L. Reynolds</i>	88
A Financial Profile of Companies Ranked by Value Line as the Most "Timely" Investments in a Period of Economic Recession <i>Bruce C. Payne</i>	104
Growth and Performance as Key Factors in Underwriter Switches by IPO's <i>Vinita Ramaswamy, C. Joe Ueng, and David Durr</i>	113
The Relationship Between Super Conferences and SAT Scores <i>Irvin B. Tucker</i>	123
Assessing the Evolution of Audit Philosophy: In Light of the Collapse Of Arthur Andersen <i>Andrew J. Usery and Steven R. Jackson</i>	130
Benefits and Weaknesses of Enterprise Resource Planning (ERP) Systems – Expectations Versus Reality: Evidence From Management Accountants <i>K. W. VanVuren</i>	137
Testing the Mincer Hypothesis Using Explicit Training Variables <i>Damian M. VonFrank</i>	147

VOLUME XXX, No. 1

Spring/Summer, 2004

TABLE OF CONTENTS

<i>Articles</i>	<i>Page</i>
How Best to Form Micro-Cap Equity Markets? Infrastructure Elements and Working Models <i>Michael E. Ames and John K. Romano</i>	1
Corporate Governance and the Valuation Effects of Layoffs for Financial Institutions <i>Julie A.B. Cagle, Amit Sen and Shelly E. Webb</i>	13
The Predictiveness of an Embarrassing Loss: A Test of Basketball Market Efficiency <i>Ladd Kochman and Randy Goodwin</i>	24
Proposed Chapter 11 Reform: An Application of Economic Analysis in the Evaluation of the Small Business Debtor <i>Robert J. Landry, III, Bill Scroggins and Bill Fielding</i>	27
Membership Diversity in Educational Credit Unions: Impact on Risk and Performance	

40	<i>Douglas W. McNiel, Roy P. Patin, Jr., and John Martinez</i>
	An Empirical Analysis of the Determinants of Financial Disclosure in Iran
	<i>Soheila Mirshekary</i>
50	
	A Closer Look at the Economic Benefits of Manufacturing Employment: An Examination of Northeastern and Southeastern U.S. States
	<i>Louis J. Pantusco, Darrell Parker, and Keith Robbins</i>
59	
	Risk-Return Variables Consistent with Safety of Investment in a Period of Recession and Economic Decline
	<i>Bruce C. Payne and Adnan Daghestani</i>
71	
	Evaluating Government Regulation=s Impact on the State Lottery and Casino Gaming Industries
	<i>Beau E. Pemberton and Steven R. Jackson</i>
81	
	Spreadsheet Documentation and Use Expectations
	<i>John F. Schrage</i>
90	
	Super Bowl Commercials: Do the Benefits Justify the Costs?
	<i>Michael J. Tippins and Robert A. Kunkel</i>
100	
	The Option to Issue Seasoned Equity Issues
	<i>Daniel L. Tompkins and Greg Filbeck</i>
111	
	Hurricanes and Growth in the Coastal Southeast
	<i>Richard M. Vogel and Bala Veeramacheni</i>
122	
	The Use of Interactive Compressed Video Media to Teach Intermediate Accounting I
	<i>Terry J. Ward</i>
132	
	The Infamous Synthetic Real Estate Lease: Disclosure Issues Affecting The Accounting Profession
	<i>Judith Watanabe, Roger P. Sindt, and Donald A. Nielsen</i>
146	

VOLUME XXIX, No. 2

Fall/Winter, 2003

TABLE OF CONTENTS

Articles

Page

Should Investors Purchase No-load Equity Mutual Funds or the

S & P 500 Index Funds?	
Antonio Apap and Charles M. Wade.....	6
Adding Financial Service Products in Community Banks: An Analysis of Deposit Market Share	
J. David Ashby, Azmi Ahmad, and Marshall Horton.....	13
Do Companies Hold On To Their Cash? – The Case of the Oil and Gas Industry	
Leroy D. Brooks, Alan B. Czyzewski and Eurico J. Ferreira.....	23
Bridging the Gap Between Accounting Research and Practice	
Jane Dillard-Eggers, C. Michele Matherly and J. Howard Finch.....	35
An Analysis of Markets in the US Cigarette Industry	
Mark Paul Gius.....	51
The Corroborative Nature of Changes in Earnings and Cash Flows as Warning Signals of Financial Distress	
Charles E. Jordan and Stanley J. Clark.....	59
Estimating & Projecting State Poverty: The Case of Mississippi	
Robert G. Mogull.....	70
ICT's Role and Influence in the Disorganization of the World Economy: Examples from EU and SEA	
Melsome Nelson-Richards.....	79
The Optimal Opening Bid in Electronic Auction Markets for Collectibles	
Phillip M. Sager, and Clifford F. Thies.....	92
Mexican Elections and Government Intervention in Currency Markets	
Mike Sibley.....	100
Frances Wright and the Nashoba Community 1825-1830	
H. Bruce Throckmorton.....	108

VOLUME XXIX, No. 1

Spring/Summer, 2003

TABLE OF CONTENTS

Articles

Page

Investing in Emerging Market Mutual Funds <i>Parvez Ahmed, Partha Gangopadhyay, and Sudhir Nanda</i>	5
New Evidence on Trends in Underwriter Market Share and IPO Underpricing <i>Nancy L. Beneda, Ik-Whan G. Kown, and Dane R. Listug-Lunde</i>	16
Testing for Bubbles in the Internet Stock Market <i>Ako Doffou</i>	28
Business Students' Computer Attitudes and Usage: Evidence From Introductory Accounting Students <i>Fara Elikai and Susan H. Ivancevich</i>	35
The Dollar and the Peso: Where Is the 'Peso Problem'? <i>Jorge G. Gonzalez, Roger W. Spencer, and Daniel T. Walz</i>	48
Real Facts About Movie Reels <i>Anthony J. Greco</i>	58
Strengthening Public Confidence by Regulating Self-Regulation: A Government Initiative Gone Awry? <i>Betty S. Harper, Phil Harper, and Robert G. Colvard</i>	69
Hockey Market Efficiency: New Evidence <i>Ladd Kochman and Randy Goodwin</i>	74
A Comparison of the Cost Environment for Employment Between the United States and Canada <i>Jenny Beth McCullough</i>	81
An Empirical Investigation of the Evidence of Capital Mobility for the United States and the United Kingdom: A Comovement Approach <i>Tammy Parker, Michael Parker, and Melissa Melancon</i>	95
Causes of Debt Accumulation Among American Households <i>Allen L. Webster</i>	104