

**ACADEMY OF BUSINESS  
ADMINISTRATION**



**2008 INTERNATIONAL  
CONFERENCE  
AUGUST 7 – 10, 2008**

**Hotel Rivoli  
Florence, Italy**

# WELCOME

It is our pleasure to welcome all participants to the 2008 International Conference of the Academy of Business Administration.

We would like to take this opportunity to express our appreciation to everyone who contributed their time, energy and expertise to making this conference a success. Each participant's contribution helps the Academy fulfill its mission of disseminating high quality research in the field of business administration.

Each conference owes a large debt to the program committee. The track chairs have done a wonderful job of soliciting and reviewing quality work for this conference. As usual it is a pleasure for us to spend time with old friends and hear what everyone has been up to. At the same time, it is exciting to meet new participants and get to know them and their work. We hope you will join us in making an effort to make our newcomers welcome and encouraging them to come back again and again as many of you have done.

Over the years, we have tried very hard to create a warm and supportive environment in which conference participants can share their work. It is the thoughtful comments of the reviewers and the lively discussions of this work that truly make us proud of this conference.

We hope you enjoy the conference and your stay in the beautiful and historic city of Florence. Given our location, after the conference is over we have no doubt that we will all share warm and lasting memories of Florence and its many sights for some time to come.

Dr. Sam Fullerton  
Conference Chair

Dr. David L. Moore  
Program Chair

# SCHEDULE FOR SPECIAL EVENTS

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## **THURSDAY, AUGUST 7**

3:00 PM – 5:00 PM                      Registration

## **FRIDAY, AUGUST 8**

9:00 AM – 1:00 PM                      Registration  
9:30 AM – 11:00 AM                      Competitive Sessions  
11:00 AM – 11:30 AM                      Coffee Break  
11:30 AM – 1:00 PM                      Competitive Sessions  
7:00 PM – 9:00 PM                      Reception

## **SATURDAY, AUGUST 9**

9:00 AM – 1:00 PM                      Registration  
9:30 AM – 11:00 AM                      Competitive Sessions  
11:00 AM – 11:30 AM                      Coffee Break  
11:30 AM – 1:00 PM                      Competitive Sessions  
1:30 PM – 3:00 PM                      Luncheon

## **SUNDAY, AUGUST 10**

9:00 AM – 1:00 PM                      Registration  
9:30 AM – 11:00 AM                      Competitive Sessions  
11:00 AM – 11:30 AM                      Coffee Break  
11:30 AM – 1:00 PM                      Competitive Sessions  
1:30 PM – 3:00 PM                      Luncheon

## **MONDAY, AUGUST 11**

TRAVEL DAY – HAVE A SAFE AND PLEASANT TRIP HOME

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# 2008 PROGRAM COMMITTEE

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## **CONFERENCE CHAIR**

Dr. Sam Fullerton  
Eastern Michigan University

## **PROGRAM CHAIR**

Dr. David L. Moore  
LeMoyne College

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## **TRACK CHAIRS**

### **ACCOUNTING**

Dr. Richard A. L. Caldarola, Troy University

### **BUSINESS COMMUNICATION**

Dr. Frederick J. DeCasperis, Siena College  
Dr. Rebecca Gatlin-Watts, University of Central Arkansas  
Dr. Kathy Hill, Sam Houston State University

### **CONTEMPORARY BUSINESS ISSUES**

Dr. Tammy McCullough, Eastern Michigan University  
Dr. Rao Tummala, Eastern Michigan University  
Dr. Peter Yannopoulos, Brock University (Canada)  
Dr. Sam Fullerton, Eastern Michigan University  
Dr. Robert J. Sweeney, Wright State University

### **DECISION SCIENCES/INFORMATION SYSTEMS**

Dr. Monica Parzinger, St. Mary's University  
Dr. Peter Yannopoulos, Brock University (Canada)  
Dr. Jim Bell, University of Central Arkansas,

### **ECONOMICS**

Dr. James "Bim" Beckman, University of Applied Sciences, Fulda,  
(Germany)  
Dr. Elias C. Grivoyannis, Yeshiva University

## **FINANCE**

Dr. Bala Maniam, Sam Houston State University  
Dr. Dallas Brozik, Marshall University  
Dr. Ginette McManus, St. Joseph's University

## **MANAGEMENT**

Dr. Mary Lemons, University of Tennessee, Martin  
Dr. Constance Rossum, University of La Verne  
Dr. Rita Patel Thakur, University of La Verne  
Dr. John Robinson, Webster University

## **MARKETING**

David L. Moore, LeMoyne College  
Dr. Sam Fullerton, Eastern Michigan University  
Dr. Rama Yelkur, University of Wisconsin, Eau Claire  
Dr. Greg Black, Texas A & M, Corpus Christi

## **NON-PROFIT, PUBLIC SECTOR AND PUBLIC ADMINISTRATION**

Dr. Audrey L. Mathews, California State University - San Bernardino  
Dr. Mitchell Rice, Texas A & M University

# REVIEWERS

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Peter Ammermann	California State University - Long Beach
Nader Asgary	State University of New York - Geneseo
Felix Ayadi	Fayetteville State University
Bonni Baker	Siena College
Joseph Banas	Webster University
Casimir Barczyk	Purdue University - Calumet
James D. Bell	Southwest Texas State University
James Bradshaw	Brigham Young University - Hawaii
Tim Brotherson	Montana State University - Billings
Rich Brown	Freed-Hardeman University
Les Carlson	Clemson University
Amitava Chaterjee	Fayetteville State University
Sanjib Chowdhury	University of Tennessee - Martin
Nancy Csapo	Central Michigan University
Musa Darayseh	Purdue University - Calumet
Barbara D. Davis	University of Memphis
Frederick Decasperis	Siena College
Carl Dresden	Coastal Carolina University
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Sam Fullerton	Eastern Michigan University
Sally Gilfillan	Longwood College
Catherine Green	The University of Memphis
John S. Green	Texas A & M University
George Gekas	Algoma University
Dale Gust	Central Michigan University
Vish Iyer	University of Northern Colorado
Joe James	Sam Houston State University
Robert Joy	Central Michigan University
Gwen Rowe Kelley	University of the District of Columbia
Darla Lang	Sam Houston State University
Hadley Leavell	Sam Houston State University
Mary Lemons	University of Tennessee - Martin
Bala Maniam	Sam Houston State University
Jeannette S. Martin	The University of Mississippi
Audrey L. Mathews	California State University - San Bernardino
Mike McCullough	University of Tennessee - Martin

Ginette McManus	St. Joseph's University
Mohan Menon	University of South Alabama
David L. Moore	LeMoyne College
Linda Nottingham,	Mississippi State University
Augustine Nwabuzor	Florida A & M University
Ferdinand Nwafor	Florida A & M University
Monica Parzinger	Clemson University
Robert Pollock	Purdue University - Calumet
Gary Renz	Webster University
Mitchell Rice	Texas A & M University
Neil Ridler	University of New Brunswick
Anthony Rodriguez	Texas A&M International University
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Susan Switzer	Central Michigan University
Rita Thakur	University of La Verne
Larry Thomas	Central Michigan University
Annette Tolson	Florida A & M University
Leslie Toombs	University of Texas - Tyler
Dimirtios Tsoukalas	Purdue University - Calumet
Luc Vallee	University of Montreal
Elaine Waples	Purdue University - Calumet
Brian Watts	California State University - San Bernardino

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**YOUR PROGRAM COMMITTEE IS PLEASED TO PRESENT  
YOUR PROGRAM FOR THE 2008 INTERNATIONAL  
CONFERENCE OF THE ACADEMY OF BUSINESS  
ADMINISTRATION**

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**THURSDAY, August 7, 2008**

**3:00 PM - 5:00 PM      REGISTRATION**

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## SUNDAY, August 10, 2008

11:00 AM - 11:30 AM      COFFEE

11:30 AM - 1:00 PM      Finance

ROOM A                      Session Chair:      **Prof. Ramadan Al-Sharrah, Secretary  
General Union of Investment  
Companies Kuwait (Kuwait)**

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- \*      **State Financial Audits in the US, 2003 - 2006**  
Edward G. Kamnikar, Troy University  
Judith A. Kamnikar, Auburn University  
Keren H. Deal, Auburn University
  
  - \*\*      **Pairing Industries and Firms for Optimum Portfolio  
Performance**  
Kyle Chafee  
Michael Foti  
Emily Hetel  
Demetri Kantarelis  
Lauren Konicki  
David Pinkham  
Elizabeth Rubin  
Matthew Smith  
Assumption College
  
  - \*\*\*      **Stock Performance of Entrepreneurial Companies**  
Raymond A. K. Cox, University of Ontario Institute of  
Technology (Canada)
  
  - \*\*\*\*      **Investment Companies & Development Of Kuwait  
Economy - Effective Dimensions And Financial  
Challenges**  
Prof. Ramadan Al-Sharrah, Secretary General  
Union of Investment Companies Kuwait (Kuwait)
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**SUNDAY, August 10, 2008**

**1:30 PM - 3:00 PM      Luncheon**

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**MONDAY, August 11, 2008**

**TRAVEL DAY – HAVE A SAFE AND PLEASANT TRIP HOME AND AS ALWAYS WE HOPE YOU WILL JOIN US IN CANCUN, MEXICO, IN DECEMBER FOR THE 2008 GLOBAL TRENDS CONFERENCE; AND/OR IN PARIS, FRANCE, NEXT AUGUST FOR THE 2009 INTERNATIONAL CONFERENCE. WATCH THE ABA WEBSITE FOR UPDATED INFORMATION ON ALL CONFERENCES AT [www.lemoyne.edu/ABA](http://www.lemoyne.edu/ABA)**

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## Presenters Index

Ramadan Al-Sharrah.....	14
Sal Amir-Khalkhali.....	12
Bernard Arogyaswamy.. ..	9
Katherina Barth. ....	10
Suvojit Basu.....	11
James 'Bim' Beckman.....	10, 12
Kyle Chafee .....	14
Peter P. F. Chan.....	13
Michael Clarke .....	13
John Considine.....	9
Raymond A. K. Cox.....	14
Gerardo Enrique Cardenas Dominguez.....	10
Wally Elmer.....	9
Elif Akagun Ergin.....	9, 11
Michael Foti .....	14
Emily Hetel .....	14
Edward G. Kamnikar .....	14
Judith A. Kamnikar .....	14
Demetri Kantarelis.....	14
Lauren Konicki .....	14
Oded Lowengart.....	9
Juan Luciano.....	11
Stefanie Lurz.. ..	10
Arun Mukhopadhyia .....	12
G. M. Naidu .....	11
Josef Neuert.....	12
Handan Özdemir.....	9, 11
David Pinkham.....	14
Kanto Prasad.....	11
Dagmar Preissing.....	10, 12
Constance Rossum.....	10, 11
Ralph A. Rossum .....	11
Elizabeth Rubin.....	14
Valentine Sonwe.....	10
Matthew Smith.....	14
Verena Spiske .....	10
David Stewart.....	13
Leticia Rodriguez-Talavera .....	13



**NOTES**



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