



SYKES COLLEGE OF BUSINESS 2ND ANNUAL RESEARCH DAY

APRIL 26, 2013



A Message from the Dean

Welcome to the Sykes College of Business 2nd Annual Research Day. This program showcases the intellectual contributions made by the college's faculty over the past year. The abstracts presented below summarize the faculty's research contributions in a wide variety of business disciplines.

Dr. Frank Ghannadian

9:20 - 9:40	INTRODUCTION by John Stinespring (coffee and bagels available)
9:40 - 9:50	<p>Butler, Maureen ACC Journal of Business Research; Human Resource Outsourcing: Market and Operating Performance Effects of Administrative HR Functions</p> <p>Abstract: This study tests the association between administrative HRO and firm-level capital market and long run operating performance. The results demonstrate that the equity capital market responds positively to client firms announcing administrative HRO, particularly service firms and those outsourcing transactional HR tasks. Additional statistical analysis shows that suboptimal outsourcing is negatively associated with long run operating performance measured as return on assets and operating return on assets. This study contributes to outsourcing literature by more precisely quantifying outsourcing performance through archival financial data and employing capital market empirical tests. Further, it controls for outsourcing decision optimality in examining long run operating performance effects.</p> <p>Bio: Dr. Maureen Butler is an Assistant Professor at The University of Tampa where she teaches Cost Accounting and Government & Not-for-Profit Accounting. Prior to entering academia, Dr. Butler served in the US Army Finance Corps and worked as a staff accountant. Her research is published in the Journal of Accounting and Public Policy, Journal of Business Research, Journal of Applied Business Research and Journal of Business Cases and Applications. Dr. Butler graduated from the University of Arkansas (PhD) and Syracuse University (BS). She is a CPA and serves on the Board of the Nonprofit Leadership Center of Tampa Bay.</p>
9:50 - 10:00	<p>Veltri, Natasha ITM Business & Information Systems Engineering; Self-disclosure and Privacy Calculus on Social Networking Sites: The Role of Culture</p> <p>Abstract: Social Networking Sites (SNS) have become extremely popular around the world. To offer engaging experience to its members, SNS rely on user-generated content. As a result, stimulating user communication and self-disclosure is vital for the sustainability of SNS. Motivation of users to create and share content on SNS may be influenced by cultural differences. This study examines the role of culture in individual self-disclosure using the privacy calculus perspective. Survey responses of US and German Facebook members are used as the basis for our analysis. We find that trusting beliefs play a key role in the self-disclosure decisions of users from individualistic cultures. At the same time, uncertainty avoidance determines the impact of privacy concerns. Finally, in sharp contrast to face-to-face context, our study suggests that men enjoy sharing their personal details on SNS as much as women.</p> <p>Bio: Natasha Veltri is an Assistant Professor of Information & Technology Management at The University of Tampa. She holds a Ph.D. in Management Information Systems from the University of Central Florida. Her research interests include digitally-enabled social media, digitally-enabled collaboration, Information Technology (IT) sourcing and governance, human-computer interaction and gender issues in science, technology, engineering and math. Passionate about IT education and outreach, Dr. Veltri is a founding board member and Programs Director of GETSMART (Getting Everyone to Study Math and Related Technologies), which promotes interest in IT among middle- and high-school students in Tampa Bay area.</p>
10:00-10:10	<p>Bryant, Lonnie FIN The Journal of Financial Intermediation; Why Do Mutual Funds Replace Fund Managers? Evidence from Managers of Multiple Funds</p> <p>Abstract: “Why Do Mutual Funds Replace Fund Managers? Evidence from Managers of Multiple Funds” is a single author paper that examines a growing practice in the mutual fund industry where a manager is appointed to manage simultaneously several funds within the fund family and compares this management structure to that where a manager manages a single fund. This manuscript is currently under revise and resubmission status at the Journal of Financial Intermediation, a top-tier finance journal with a ten percent acceptance rate. Copies of the referee reports on this manuscript are included.</p>

	<p>Bio: Lonnie Bryant is an Associate Professor of finance. He holds a doctorate degree from the University of South Florida. He also has a Master's of Business Administration degree from the University of North Carolina and an Engineering degree from the Florida A&M University. Lonnie has received numerous grants and awards, including the Florida Trends Top 10 MBA professors, Researcher of the Year, Graduate Faculty member of the Year, Harrah's Research Center Real Estate Grant and the Southeast Decision Science Institute Best Paper Award. In addition to maintaining an active academic research agenda, he teaches in the graduate business program.</p>
<p>10:10 - 10:20</p>	<p>Thomason, Stephanie and Simendinger, Earl MGT Journal of Small Business and Entrepreneurship; Several Determinants of Successful Coopetition in Small Business (with Kiernan, Dylan (UT Grad))</p> <p>Abstract: The present study draws upon several perspectives within the literature in strategy and organizational behavior to inform our predictive model of successful coopetition at the individual, firm, dyadic and triadic relationship levels in small businesses. We propose that several social complex, relational, and resource-based determinants predict successful coopetition (trust, commitment, mutual benefit). We further present the policies, procedures, and feed-forward control systems developed by a consultant who facilitated a successful coopetitive relationship between several competitors in the fragmented casual furniture industry. Understanding determinants of successful coopetition is useful to those seeking a sustainable competitive advantage and the enhancement of firm performance.</p> <p>Bio: Dr. Stephanie Thomason serves as a director on the board of the National Society of Experiential Education and is a member of the Academy of Management, the Institute for Corporate Productivity, the United States Association for Small Business and Entrepreneurship (USASBE) and the Small Business Institute. She has published or presented more than 25 articles in peer-reviewed journals and national and regional conferences. Her publications can be accessed from journals such as the International Journal of Selection and Assessment, the Journal of Cross-Cultural Psychology, the Journal of Global Information Management, the International Journal of Innovation Management and the Journal of Small Business and Entrepreneurship. Prior to entering academia, she co-owned and operated two businesses in South Florida, published weekly articles on real estate and the housing industry in a local newspaper, and worked in various positions for an educational publisher.</p>
<p>10:20 - 10:30</p>	<p>Q&A</p>
<p>10:30 - 10:40</p>	<p>Donaldson, Jeffrey and Flagg, Donald FIN Advances in Financial Education; How to Trade like a Hedge Fund: A Student Exercise</p> <p>Abstract: Students are often interested in hedge funds and their various trading strategies. In this paper, we introduce students to the concept of pairs trading in an effort to generate hedge fund style returns which are market neutral, exhibit low volatility, and are not correlated with traditional asset returns. This exercise works well in portfolio management classes and student run investment funds as a tool to explain the importance of diversification and alternative investment strategies in order to obtain greater diversification in a time of ever increasing globalization. We find that when students follow the exercise in this paper they come away with a significantly greater understanding of the nature of market neutral returns and an understanding of their applications for investing.</p> <p>Bio: Dr. Donaldson is a tenured, associate professor of finance at the University of Tampa where he has served as Director of the Master of Science in Finance program and Department Chair. He has professional experience as a broker and in portfolio management for SouthTrust Estate and Trust Company. Dr. Donaldson's teaching and research interests include investments, portfolio management, and real estate. He was given the Outstanding Scholarship Award at UT for his research, won the Outstanding Paper Award at the conference for Financial Education in 2010, and has published numerous articles, most recently in the Journal of Financial Education and the Financial Analysts Journal. Dr. Donaldson was recipient of the Graduate Faculty Member of the Year Award for Excellence in Teaching in 2007 and 2011. He also received the Excellence in Teaching Award in</p>

	2010.
10:40 - 10:50	<p>Kench, Brian and Stinespring, John ECO Journal of Higher Education Theory and Practice; Reexamining the Shutdown Point in Introductory Economics Textbooks</p> <p>Abstract: Two problems exist with the so-called shutdown rule in introductory economics textbooks: sunk costs are included in the calculation of firm production costs and non-sunk fixed costs are ignored in the calculation of costs and the firm's short-run shutdown decision. When production costs only include opportunity cost—and not sunk costs— firms shut down when total revenue is less than total cost. This rule is attractive because it uses only relevant economic costs, follows the long-run exit rule, and is economically intuitive: produce if economic profit is greater than or equal to zero.</p> <p>Bio: Brian T. Kench has built his career around the specialties behavioral and experimental economics, microeconomics, and the economics of organization. He serves as a consultant in the areas of economic damages and economic impact analysis. And he served as an economic expert for Bloomberg TV, American Public Media's Marketplace, USA Today, as well as local media outlets. Dr. Kench earned a bachelors degree in 1994 from Framingham State University in Framingham, Mass. He went on to study at The University of Connecticut, where he earned a masters degree in 1997 and a doctorate degree in 2000.</p> <p>Bio: John Stinespring is an associate professor of economics at University of Tampa who specializes in the fields of economic growth, tax evasion, the economic decline of the Roman Empire and the economics of religion. He has published multiple journal articles and two textbooks including <i>Mathematica for Microeconomics</i>. In the last 7 years Stinespring has won four Best Paper awards and the 2010 Distinguished Research Award from the AEEE. He teaches and provides consulting services in Macroeconomics, Mathematical Economics, and Econometrics.</p>
10:50 - 11:00	<p>Keener, Mary ACC AABRI Journal of Finance and Accountancy; Value Relevance of Restructuring Charges in Firms with Varying Levels of Health</p> <p>Abstract: This study examines the usefulness of operational restructurings for companies restructuring for several different reasons, namely healthy companies restructuring to improve their efficiency and financially distressed firms restructuring to avoid filing for bankruptcy. Specifically, this paper examines the value relevance of restructuring charges for several different groups of restructuring firms. The hypotheses state that restructuring charges are value relevant and that the value relevance of restructuring charge information is smaller for non-distressed firms, greater for distressed firms that file for bankruptcy within three years of restructuring and greatest for financially distressed firms that avoid filing for bankruptcy during the three years following the restructuring. The results demonstrate that the magnitude of corporate restructuring charges tends to provide value relevant information to investors. The dollar amount of a restructuring charge is determined to have a negative impact on returns for all firm-event observations. Both the restructuring and financial distress variables are highly significant and strongly support the research hypothesis that restructuring costs (financial distress) have positive (has negative) impact on prices and returns.</p> <p>Bio: Dr. Mary Keener earned her PhD in Accounting from Kent State University in 2007. After becoming an Assistant Professor of Accounting at The University of Tampa in 2008, Dr. Keener became the faculty advisor for Beta Alpha Psi, an honorary organization for financial information students and professionals. Dr. Keener teaches courses in financial accounting at the introductory, intermediate and graduate levels. Dr. Keener's research interests are in the areas of value relevance, restructuring charges, and analyst forecast accuracy, and she has recently published several papers in the <i>Journal of Finance and Accountancy</i>.</p>
11:00 - 11:10	<p>Jain, Vikas ITM International Journal of Business Information Systems; Realizing Information Technology Value: Post Adoptive Information Systems Usage and Performance Impacts at Individual Level</p> <p>Abstract: Organizations have continued to invest in information systems to enhance performance of</p>

employees. Therefore, the linkage between information systems and individual performance has been a key area of concern in the IS field. However, prior research in the IS field does not provide us with full understanding of how information systems affect individual performance over time. This paper proposes a new, and integrated model about performance impacts of IS at the individual level by drawing insights from two complementary streams of research (task-technology-fit and IS utilization as predictors of performance impacts of IS, and post adoptive IS use behavior and IS use as predictors of performance impacts of IS). The key assertion in this paper is that for realizing higher performance impacts of IS at the individual level over time, not only is the fit of the technology with the individual user's task important but also how an individual uses the information systems is significantly important. We developed our integrated model of performance impacts of IS based on technology-to-performance chain model proposed by Goodhue and Thompson. Empirical validation of our model indicates that it explains nearly 60% of the variance in performance impacts of IS compared to 16% for the technology-to-performance chain model. These results confirm that the integrated model provides a fuller understanding of performance impacts of IS at individual level by including both task-technology-fit and nature of IS use, an aspect not addressed in the extant IS literature.

The theoretical contribution of this research lies in the development of a model for performance impacts of IS that has significantly higher explanatory power than the existing models. The managerial implications of our research lie in highlighting how the relationship between task-technology-fit and IS use can guide managers to continuously reconfigure and enrich users jobs and tasks so as to preserve the resonance between task sophistication and technology functionality, as information systems get more sophisticated. Given that IS use is necessary but not sufficient to delivering performance impacts of IS, task-technology-fit becomes an important managerial tool that can be leveraged not only at the time a technology is introduced but also recalibrated at regular intervals by enhancements to technology as well as user tasks and associated work processes.

Bio: Dr. Vikas Jain holds a Ph.D. in Information Systems and Decision Systems from The George Washington University, Washington DC. He has worked for nearly 12 years in IT industry in India in different areas ranging from software development, IT market research and consulting, and e-learning. Currently, Dr. Jain is an assistant professor of information and technology management at the University of Tampa, Tampa, FL and conducts research in the areas of enterprise resource planning systems, electronic government, and IT business value. He has served as guest editor for various journals including Electronic Government: An International Journal and Journal of Global Information Technology Management.

11:10 - 11:20

Borja, Karla ECO International Journal of Business and Social Science; What Drives Remittances to Latin America? A Review of the Literature

Abstract: Remittances, or the money sent by immigrant workers back to their home countries, are under the radar of the research community. Abundant empirical literature is available addressing different questions regarding these private transfers. Particularly, the work on the impact of remittances on economic growth and the factors driving them into developing nations has notoriously expanded for the region of Latin America. These two aspects of remittances, impact and sources, are actually related but the study and implication of such link has not been explicitly undertaken so far. To fill this gap, we review the most current literature on the forces driving remittances to Latin America in the search of evidence on the link between the causes and impact of this financial assistance. The main result from these studies indicates that the US economy is an important factor determining the level of remittances in the region.

Bio: Professor Borja joined the faculty of UT in the fall of 2012 as an assistant professor of economics. Prior to entering academia, Professor Borja worked for the Central Bank of El Salvador in the area of international trade and finance. She is currently exploring economic development issues in the region of Latin America. Her most recent empirical research is related to the concepts of migration, remittances, and the factors driving international capital flows to Latin America. Her research contributes to the understanding of economic and social channels linking developed and developing nations.

<p>11:20 - 11:30</p>	<p>Knapp, Kenneth J ITM Journal of management policy and practice; Information Security Policy Awareness, Enforcement and Maintenance: Precursors to General Security Effectiveness in Organizations</p> <p>Abstract: To minimize the probability of costly information security incidents, organizations should be highly motivated to communicate, enforce and maintain security policies. With insight from the workplace deviance and organizational learning literature, we investigate a model exploring the impact of policy awareness, enforcement and maintenance on the effectiveness of information security programs in organizations. Utilizing a sample of 297 certified information security professionals located in the United States, we found support for the model as well as a second-order version of a modified structure. Before concluding, we discuss our results, study limitations and offer implications for research and practice.</p> <p>Bio: Kenneth Knapp has a PhD from Auburn University in Management Information Systems. His research focuses on information and cyber security effectiveness in organizations. He has published in outlets such as Computers & Security, Government Information Quarterly, Information Systems Management, Information Management & Computer Security and Communications of the AIS.</p>
<p>11:30 - 12:05</p>	<p>Lunch</p>
<p>12:05 - 12:15</p>	<p>Tompson, Jody MGT Entrepreneurial Practice Review, Winter 2013 Volume 2 Issue 4; Where Exactly is the Target Market? Using Geographic Information Systems for Locating Potential Customers of a Small Business</p> <p>Abstract: Almost without exception, entrepreneurs are advised to define a target market for their company. Instead of being “all things to all people,” entrepreneurs must know what unmet needs their company is designed to meet, and how to meet the needs of potential customers in the target market. However, because of resource limitations, many entrepreneurs discover that finding the location of customers in the target market can be very difficult. In recent years, the convergence of several trends has made geographic information systems (GIS) accessible to small businesses. GIS has the potential to help entrepreneurs pinpoint the location of customers in a target market. We applied GIS to a start-up company’s sales data to test whether GIS delivers on its promise. GIS was able to accurately identify the location of customers in the target market, and was able to predict where past sales had already occurred.</p> <p>Bio: George H. (Jody) Tompson is a Professor of Management and Entrepreneurship in the Sykes College of Business at the University of Tampa. He earned a PhD in strategic management from the University of South Carolina in 1995. Before coming to UT in 2000, he lived and worked in New Zealand for four years. At UT, he teaches courses in entrepreneurship and strategic management to both undergraduates and MBAs. His research interests are top management team decision making, turnaround strategies, and new venture strategies. He is also the Director of the Naimoli Institute for Business Strategy (www.ut.edu/naimoli).</p>
<p>12:15 - 12:25</p>	<p>Gupta, Pranjal MKT Journal of Business Research; Emotional Expressions in On-Line User Reviews: How They Influence Consumers' Product Evaluations</p> <p>Abstract: This article investigates an understudied aspect of online word-of-mouth (eWOM) - the effects of emotional expressions in eWOM. Two experiments investigate how consumers interpret emotional expressions in online user reviews and the subsequent impact on their product evaluations. The findings reveal that negative emotional expressions in a single negative review tend to decrease the reviews’ informative value and make consumers’ product evaluations less negative because consumers attribute the negative emotions to the reviewer’s irrational dispositions. However, positive emotional expressions in a single positive review do not influence consumers’ product evaluations significantly even though consumers attribute the positive emotions to the product. Next, when</p>

	<p>multiple convergent emotional expressions are present in multiple user reviews, both positive and negative emotional expressions increase informative value of the reviews and polarize consumers' product evaluations in the respective direction.</p> <p>Bio: Dr. Pranjal Gupta's research focuses specifically on online consumer behavior. His interests lie in exploring and developing online consumer behavior theory with the assumption that conditions in the traditional world are different online. For example, he has studied initial trust development online and has published award winning research in the Journal of Retailing, which ranks in the 10 top marketing journals worldwide. He has also explored online consumer decision quality and emotional expression online. Both these papers have been recently published in the Journal of Business Research which ranks in the top 15 marketing academic journals worldwide.</p>
<p>12:25 - 12:35</p>	<p>Jenzarli, Ali ITM American Journal of Health Sciences; Promoting Healthcare Safety and Quality by Assessing Anticoagulation Education Process</p> <p>Abstract: We conducted a baseline study of warfarin patient education process by (1) assessing a healthcare facility's current compliance with the education requirements for anticoagulation therapy, (2) assessing how effectively warfarin education was being provided in terms of patient's knowledge and (3) identifying areas where process improvements were warranted. The facility is an acute care teaching hospital and a Level I Trauma Center with a pharmacist-managed outpatient anticoagulation clinic. We collected data from patients concerning (1) six warfarin knowledge domains (drug-nutrition interactions, drug-drug interactions, monitoring, drug information, dosing and adverse effects), (2) whether or not patients received warfarin education upon discharge and which healthcare professional provided this education (physician, pharmacist, nurse), (3) duration of warfarin therapy, (4) self-rated knowledge of warfarin, and (5) various demographics. Study results indicated the need to implement improvements to the education process to ensure that warfarin education is consistently and routinely provided to all patients prior to being discharged on warfarin with particular attention given to patients sixty years of age and older. Education provided should focus on drug-nutrition and drug-drug interactions, which were found to be areas of highest knowledge deficit. Improvements to the process of providing warfarin education at our hospital may additionally include implementation of a protocol to identify patients requiring education, and a standardized educational program with a pharmacist-managed warfarin discharge counseling service.</p> <p>Bio: Ali Jenzarli has conducted more than 40 local, national and international consulting projects in the areas of operational efficiency, software and business valuations, data analysis, forecasting, quality/process improvement, and program accreditation. Jenzarli has more than 100 intellectual contributions in various areas of basic and applied research. These include published manuscripts in peer-reviewed journals, peer-reviewed presentations, new course and workshop developments and seven grants. Topics include project, operations, quality and risk management, business intelligence, forecasting, uncertain reasoning, artificial intelligence and clinical data analysis. Jenzarli is a tenured associate professor in UT's Sykes College of Business. He served as chair of the Information and Technology Management department. Jenzarli has received 19 honors and awards for outstanding teaching, service and academic achievements. He is a member of six professional societies and institutes. He has held more than eight leadership positions in industry, university and community.</p>
<p>12:35 - 12:45</p>	<p>Walters, L. Melissa and Pergola, Teresa ACC Journal of Instructional Pedagogies; Integrating Critical Spreadsheet Competencies into the Accounting Curriculum</p> <p>Abstract: The American Institute of Certified Public Accountants (AICPA) and the International Accounting Education Standards Board (IAESB) identify spreadsheet technology as a key information technology (IT) competency for accounting professionals. However, requisite spreadsheet competencies are not specifically defined by the AICPA or IAESB nor are they clearly delineated within the literature on spreadsheet use. Traditional spreadsheet pedagogy focuses on foundational navigational, functional, and formatting proficiencies often taught during introductory courses leaving students with only the most basic of spreadsheet skills. Unfortunately, this stops short of providing accounting graduates adequate skills to effectively perform the duties expected of accounting professionals. Given the risk, control, and compliance concerns associated with widespread</p>

	<p>spreadsheet use, accounting students need more than just foundational familiarity with spreadsheet formulas. The purpose of this paper is to identify spreadsheet competencies critical to accounting graduates and present a spreadsheet competency framework for integrating such competencies into an accounting curriculum. The spreadsheet competency framework presented in this paper offers guidance in three parts consisting of competency definition, curricular mapping, and illustrative assessment rubrics.</p> <p>Bio: Dr. Melissa Walters is an Associate Professor of Accounting in the John H. Sykes College of Business at the University of Tampa. Dr. Walters teaches Accounting Information Systems, Information Systems Control, Advanced Management Accounting, and Business Ethics. Dr. Walters' research interests include critical/social accounting, information systems, instructional technology, and professional ethics. Recent peer-reviewed article publications include: "Integrating Critical Spreadsheet Competencies into the Accounting Curriculum" (co-author Teresa Pergola) published in Journal of Instructional Pedagogies, "An Imaginative Exercise for Teaching Transaction Cycles in an AIS Course" published in AIS Educator Journal, "Assessing Password Threats: Implications for Formulating University Password Policy" (co-author Erika Matulich) published in Journal of Technology Research, and "Metaphors and Accounting for Stock Options" (co-author Joni Young) published in Critical Perspectives on Accounting.</p>
12:45 - 12:55	Q&A
12:55 - 1:05	<p>Harrington, Christine and Smith, Walter FIN Journal of Finance and Accountancy; Tax Avoidance and Corporate Capital Structure</p> <p>Abstract: This paper investigates whether U.S. public corporations with a strategy of general tax avoidance use more debt compared to non-tax avoiders. General tax avoidance is characterized as the reduction of explicit taxes for any reason, ranging from the benign reduction of taxes stemming from incompatible rules for financial and tax reporting to the employment of abusive tax shelters. Prior research has suggested that tax avoidance exists, may be an incentivized and ongoing practice, and is associated with different market outcomes. The influence of general tax avoidance on capital structure has a theoretical foundation in the trade-off theory, but is relatively unexplored. Firms with an ongoing focus of general tax avoidance may be willing to have higher leverage and accept higher costs associated with the risk of financial distress to maintain lower cash effective tax rates. The empirical results in this study suggest that ex ante tax avoiders have higher average leverage prior to a refinancing, issue more long-term debt as a percentage of assets at a refinancing point, and have higher average leverage following a refinancing event. Cross-sectional regression results indicate that ex ante general tax avoidance is a robust positive influence on leverage. Overall, the results suggest that firms with an ex ante focus on general tax avoidance use relatively more debt in their capital structures.</p> <p>Bio: Dr. Christine Harrington is an Assistant Professor of Finance. Her research interests include corporate finance and the market for corporate control. Dr. Harrington has published in Managerial Finance, the Academy of Business Research Journal, the Journal of Finance and Accountancy, and Investment Management and Financial Innovations.</p> <p>Bio: Professor Smith joined The University of Tampa in 2010. His prior experience includes Siena College, Marshall University, Moran Construction Company, and Sears. Professor Smith received his Ph.D. in Accounting and a BS in Production and Operations Management from The Ohio State University and a BA in Accounting from Marietta College. Teaching interests include international and cost/managerial accounting. Recent research projects include corporate financing decisions, the use of faculty service in promotion and tenure decisions, estate taxes, and pedagogical issues. Professor Smith is a Certified Management Accountant and a founding member of the Kappa Phi Chapter of Beta Alpha Psi.</p>
1:05 - 1:15	<p>Flagg, Donald FIN International Journal of Accounting Information Science and Leadership; What Drives the Underpricing of Venture Capital Backed IPOs?</p> <p>Abstract: Venture Capital is money provided by outside investors to finance privately held growing</p>

businesses. Capital is invested in exchange for an equity stake in the business. Venture capital is seen as an important source of funding for firms that want to grow quickly and traditional bank financing is not sufficient. In this paper we examine potential conflicts of interest between venture capitalists and the firms they invest in. We look to see if these potential conflicts have a real impact on private firms and its investors. One conflict is that young venture firms will grandstand or in other words rush private firms public too fast simply to build up their own reputation. The second is IPO spinning by venture capitalists. Venture firms make agreements with investment banks to trade economic rents at the expense of private firms and investors in private firms.

Bio: Donald C. Flagg is an Assistant Professor of Finance at the University of Tampa. He received his B.A. from the University of Central Florida, his MBA from the University of Central Florida, and his Ph.D. from the University of South Florida. He currently teaches Financial Institutions and Markets, Applied Investments (Student Managed Investment Fund), Derivatives and Financial Management. His career specialties include venture capital, security offerings, and the underpricing of initial public offerings (IPOs). Dr. Flagg has publications in journals including Financial Management, Journal of Financial Education, Journal of Financial and Economic Practice, Managerial Finance, and the Journal of Financial Case Research. Dr. Flagg is a member of the Financial Management Association, Eastern Finance Association and Financial Education Association.

1:15 - 1:25

Robinson, Michael ACC Advances in Accounting; Bankruptcy: Does the Board Matter?

Abstract: We examine the association between board composition and bankruptcy outcomes. Preliminary analyses provide no evidence that the proportion of outside directors is significantly associated with the likelihood that a firm that files for Chapter 11 bankruptcy protection eventually liquidates. Further analyses indicate, however, that the relation between the proportion of outside directors and bankruptcy outcomes is a function of the outside directors' ownership. More specifically, we find that the association is positive when outside director ownership is low and negative when it is high. The overall evidence supports the notion that a one-size-fits-all approach to corporate governance is likely to result in suboptimal board structures and hinder firms' strategies for dealing with poor performance.

Bio: Michael Robinson joined the UT faculty in fall of 2012 as an assistant professor of accounting. He brings over eighteen years of corporate experience to the classroom. Michael earned his doctorate and a Masters in Accounting and Information Systems from the Arizona State University, an MBA in finance from the Pennsylvania State University, and BSc in general management from the University of the West Indies. He is an ad hoc reviewer for Auditing, Journal of Practice and Theory, for Advances in Accounting, and for the American Accounting Association. His research interests are strategic cost management, corporate governance, and financial reporting quality.

1:25 - 1:35

Erika Matulich, Kuntze, Ron MKT Journal of Management and Marketing Research; The Rise and Fall of Virtual Reality Retailing in Second Life: An Avatar's Perspective (with Reynolds, Daniel (UT Grad); Crudele, Teresa (UT Grad)).

Abstract: Electronic retailing (e-tailing) constitutes the use of the Internet for selling retail goods to consumers. Virtual reality uses cyber technology to simulate physical presence in an artificial environment. Virtual reality retailing (VRR) uses technology to sell both real and imaginary retail goods in an artificial environment, usually through consumers utilizing avatars to interact and consume online. This paper sets out to understand both the past and present relationships that existed, or still exist, between retailing and virtual reality. Although the total landscape of VRR appears to be growing significantly, the largest virtual world, Second Life, has flat-lined and fewer retailers are doing business through this medium. This research uncovers the reality of the present-day Second Life retail environment and describes what appears to be a decline in retailers and active consumers. In addition to analyzing past and present retailers and an obvious flight from Second Life as a retailing marketplace, this research uniquely explores the virtual consumption process through avatar observation as well as depth interviews "of avatars by avatars." This cutting-edge qualitative data collection technique creates a unique research process, and uncovers heretofore unknown motives for users of VRR.

Bio: Dr. Erika Matulich is a Professor of Marketing at The University of Tampa and a Professional Certified Marketer. She has a PhD in Marketing from the University of Wisconsin-Madison, and an MBA and BBA from Texas Christian University. Erika is named in Who's Who in the World, Who's Who among American Educators, and Who's Who among American Women. Erika has conducted over 1,000 consulting projects with companies around the world and has over 150 publications in the form of journal articles, book chapters, and conference proceedings. Erika's areas of expertise include marketing research, high-technology marketing, strategic marketing planning, and innovations in teaching pedagogy.

Bio: Dr. Ronald Kuntze has been teaching Marketing, Retailing, Consumer Behavior, and Services Marketing courses for nearly 20 years at Arizona State University, Northeastern University in Boston and more recently the University of Tampa. Dr. Kuntze has an MBA from the University of Michigan, in Ann Arbor and a PhD in Marketing in 2001 from Arizona State University. Dr. Kuntze has won 12 teaching awards at three different universities and was the first official University of Tampa submission for the prestigious United States Professor of the Year Award in 2008. He has published in the Journal of Consumer Research, the Journal of Services Marketing, Psychology and Marketing, Marketing Education Review and the Journal of Retailing and Consumer Services. Dr. Kuntze serves on the Editorial Board of Psychology & Marketing, and has been recently quoted in Business Week and Forbes. He is considered a notable expert on consumer frugality and retail return fraud—his academic cites are used on Wikipedia to define both of these marketing phenomena. Dr. Kuntze works with several non-profits in the Tampa area and was instrumental in growing Success 4 Kids & Families, Tampa Bay's 2012 Non-Profit of the Year, from \$2.3 million to nearly \$7 million in revenues over the last 5 years.

1:35 - 1:45

Papp, Raymond ITM Journal of Case Studies in Accreditation and Assessment; Student Assessment and Assurance of Learning using e-Portfolios

Abstract: Traditional paper portfolios have been used to assess student work for performance and employment purposes for decades. The advent of electronic portfolios incorporating audio, video, hyperlinked documents and scanned images takes the use of portfolios to a new level. Evaluators can use these easily accessible portfolios to gauge student performance while the portfolios themselves permit rapid and immediate inclusion and reconfiguration of portfolio data by the owner. Electronic portfolios are also useful for accreditation purposes to measure and assess student learning outcomes. Rubrics can also be incorporated into today's digital portfolios to permit fair and consistent evaluation by assessors. Numerous e-portfolio vendors currently exist and choosing the best one involves careful planning and consideration of current and future intended uses.

Bio: Raymond Papp is an associate professor in the Information Technology and Management Department in the John H. Sykes College of Business at the University of Tampa. Dr. Papp completed his doctorate in Information Management at Stevens Institute of Technology. He teaches both undergraduate and graduate courses in Information Systems, Application Development and Global IS Management. His book Strategic Information Technology: Opportunities for Competitive Advantage highlights the use of information systems to achieve competitive advantage and contains numerous cases and research on strategic information systems. He has published in numerous journals as well as presented at many national and international conferences.

1:45 - 1:55

Q&A and wrap-up