Accounting and Finance

JOHN ADAMS

Publications or acceptances reported for period May 1, 2009 - April 30, 2010


PARVEZ AHMED

Publications or acceptances reported for period May 1, 2009 - April 30, 2010

PEER REVIEWED


NOT PEER REVIEWED


http://www.islamonline.net/servlet/Satellite?c=Article_C&cid=1235628774840&pagemenu=Zone-English-Muslim_Affairs/MAELayout

Ahmed, Parvez, ”Irrational Exuberance,” This article appeared in the Jan/Feb 2009 issue of Islamic Horizons, Page 26.

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

“The Recent Financial Crisis – Can Islamic Finance Offer A Solution ?” at the 18th International Islamic Finance Forum in London.

THOMAS BARTON

Thomas L. Barton
Kip Professor of Accounting
Research/Scholarship/Creative Activity and Service
2009-2010 Academic Year
Research/Scholarship/Creative Activity
Publications 2009-2010:
This is essentially a white paper analyzing an important new FASB requirement on derivative valuation.
This was listed for 2008-2009 but we had to make about 25% in revisions after May
c. Publications or acceptances reported for period May 1, 2009 - April 30, 2010

“Who Assigns Grades to Students – Faculty or Administrators?,” presented at the 2009 College Teaching and Learning Conference, October 5 – 7, 2009 in Las Vegas, Nevada. (co-authored with Bobby Waldrup) – National Meeting


2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

“Who Assigns Grades to Students – Faculty or Administrators?,” presented at the 2009 College Teaching and Learning Conference, October 5 – 7, 2009 in Las Vegas, Nevada. (co-authored with Bobby Waldrup) – National Meeting

“International Financial Reporting Standards and Accounting Education,” presented at the Annual Meeting of the American Society of Business and Behavioral Sciences, February 18-21,
2010 in Las Vegas, Nevada. (co-authored with Bobby Waldrup, Charles Calhoun, and John McAllister) – National meeting

TIMOTHY B. BELL

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

“Auditor Tenure, Non-Audit Services and Audit Quality,” co-authored by Timothy B. Bell, Monika Causholli (University of Kentucky) and W. Robert Knechel (University of Florida). Working paper available upon request.

“Development and Evolution of Auditing Thought in America,” by Timothy B. Bell and Ira Solomon (University of Illinois). In progress. Research material was presented by me at the Colloquium in Auditing & Governance, Deakin University, Melbourne, Australia, October 15, 2009.

PIETER DE JONG

c. Publications or acceptances reported for period June 1, 2009 - May 30, 2010

“Are revenue forecasts rational?: evidence surrounding Reg FD”, Applied Economics Letters (forthcoming in 2010)- Applied Economics Letter has a peer-review process and an acceptance rate of 21-30% (see Cabells)

“Change in Dispersion and Regulation Fair Disclosure”, Independent Business Review, 2:2 (2009), 28-42 (new peer reviewed journal, not yet represented in Cabells)
2. **Research in Progress**: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

**Papers Revised and Re-Submitted to Journals:**

- *Earnings and Contrarian Investment: Value versus Glamour Stocks* (with Larry L. Lockwood and John G. Gallo), revise and resubmit to Journal of Investing


- *The Role of Analysts in the Impact of Advertising on Firm Value* (with Xueming Luo), revise and resubmit to Journal of the Academy of Marketing Science

**Papers Submitted to Journals:**


- *Marketing Study Abroad Programs Effectively: What Do Students Think?*, (with Oliver Schnusenberg and Lakshmi Goel), submitted to Frontiers: The Interdisciplinary Journal of Study Abroad

- *Towards a Comprehensive Framework of Study Abroad Intentions and Behaviors* (with Oliver Schnusenberg and Lakshmi Goel), submitted to Journal of Teaching in International Business

**Papers Currently Being Completed:**

- *Stock Market and Macro-economy in China: A Cointegration Approach* (with Lian An and Wei Sun)

- *Factors of Motivations for Study-Abroad* (with Oliver Schnusenberg and Lakshmi Goel)
3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.


CHERYL J FROHLICH

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

Papers Submitted to Journals:


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

October 29, 2009

DAVID G. JEAGER

c. Publications or acceptances reported for period May 1, 2009 - April 30, 2010

BOOKS
   During Fall 2009 semester, a revision and update of this textbook was completed for the 2010 edition.

   During Fall 2009 semester, a revision and update of this textbook was completed for the 2010 edition.

3. **Representing Taxpayers Before the IRS (MicroMash CPE Series)**
   During the reporting period, the annual revision of this text was completed. This text is currently being used by the Internal Revenue Service, the Big Four CPA firms, as well as others as a reference text and for continuing professional education purposes.

4. **Judicial Concepts of Taxation (MicroMash CPE Series)**
   During the reporting period, the annual revision of this chapter was completed. It is currently being used by the IRS, the Big Four CPA firms, as well as others as a reference source and for continuing professional education purposes.

5. **Tax Practice & Procedure – Fundamentals (MicroMash CPE Series)**
   During the reporting period, the annual revision of this text was completed. This text is currently used by several of the Big Four CPA firms and the Internal Revenue Service, among others.

6. **Fundamentals of International Tax I: Subpart F and CFCs (MicroMash CPE Series)**
   During the reporting period, the annual revision of this text was completed. This text is currently being used by the Internal Revenue Service, the Big Four CPA firms, as well as others as a reference text and for continuing professional education purposes.

7. **Fundamentals of International Tax II: Foreign Tax Credit and the FPHCo (MicroMash CPE Series)**
   During the reporting period, the annual revision of this text was completed. This text is currently being used by the Internal Revenue Service, the Big Four CPA firms, as well as others as a reference text and for continuing professional education purposes.

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1. **Research in Progress**
   List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

   “Internal Revenue Code Section 7502 and the Common Law Mailbox Rule.” to *TAXES* in Summer 2010.

   “Current Developments in Collection Due Process Procedures.” This manuscript will be submitted to *The CPA Journal* in late Summer 2010.

   “Recent Developments Regarding Accounting Workpapers and the Disclosure of Uncertain Tax Positions.” This manuscript will be submitted to *Research in Accounting Regulation* in late Summer 2010.
LYNN C. JONES

Publications or acceptances reported for period May 1, 2009 - April 30, 2010


The article was accepted via email on April 19, 2010 with targeted publication in October 2010. The email is available upon request.

REINHOLD P. LAMB

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.


JOHN B. MACARTHUR

Publications or acceptances reported for period June 1, 2009 - May 30, 2010

(a) Bobby E. Waldrup, John B. MacArthur, and Jeffrey E. Michelman, “Does Your Costing System Need a Tune-up? A CIO Gives New Energy to an Activity-Based Costing Initiative,”
Strategic Finance, June 2009 (peer-reviewed). In 2010, this article was awarded a Certificate of Merit by the Institute of Management Accountants (see 8. below).


(a) John B. MacArthur, Jeffrey E. Michelman, Bobby E. Waldrup, and Dana Wallace (UNF MBA student alumnus), “JEA: On the Road to Cost Transparency,” IMA Educational Case Journal, March 2010 (peer-reviewed). This article earned manuscript credit for the Jacksonville Chapter of the IMA in 2008-2009 and, for its re-write and resubmission, in 2009-2010, too.

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

(a) Thomas Barton, John B. MacArthur, and Sandy Raeburn (UNF MBA student), “Investing in Wind Turbine Technology: The Case of the Jiminy Peak Mountain Resort,” is being prepared for submission to a peer-reviewed journal.

(b) Vincent Shea, Bobby E. Waldrup, and John B. MacArthur, “Decision Usefulness and the Sophistication of Activity-Based Costing Systems” was accepted for presentation at the 2nd Transatlantic Congress in Accounting, Auditing, Control & Cost Management in a Global and Harmonized Economy to be held at U. Jean Moulin, Lyon, France, June 14-16, 2010. Bobby is presenting this paper.

(c) John B. MacArthur, Robert E. Holmes, and Harriet A Stranahan, “The Relationship between Strategic Cost Structure Choice and Stock Return Behavior in the Transportation Industry,” was accepted for presentation at the American Accounting Association Annual Meeting, August 2010 (peer reviewed) and is to be submitted to a peer-reviewed journal such as Journal of Management Accounting Research.

(d) Jeffrey E. Michelman, John B. MacArthur, and Christina Shea (UNF MAcc alumnus), “Business Risk and Internal Control: The Growing Challenges of Corruption in China,” was accepted for presentation at the American Accounting Association Annual Meeting, August 2010 (peer reviewed) and is under consideration for publication by the Journal of Corporate Accounting & Finance.

(e) John B. MacArthur and La Vern W. Luepker (retired consultant), “Using a Complexity Reduction Costing Model to Help Organizations Achieve World-Class Performance,” that is in preparation for submission to a peer-reviewed journal such as Cost Management.

(g) Clifford Lane and **John B. MacArthur**, “Improved Cost Management through Lean, Real-Time Communication Systems in the Healthcare Industry: The Case of Intēgo Systems, Inc.,” is being revised for resubmission to *Management Accounting Quarterly* (peer reviewed). This article earned manuscript credit for the Jacksonville Chapter of the Institute of Management Accountants in 2007-2008.

3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

(a) Thomas L. Barton, **John B. MacArthur**, and Sandy Raeburn (CFO and MBA student), “Investing in Wind Turbine Technology: The Case of the Jiminy Peak Mountain Resort,” was presented at the American Accounting Association Annual Meeting, August 4, 2009 (peer reviewed).


4. **Reprints**: List any past articles, papers, etc. which reappeared during this period in books of readings or as reprinted articles in publications other than the original source.


**JOHN MCELDOWNEY**

c. Publications or acceptances reported for period May 1, 2009 - April 30, 2010

*The Design And Implementation Of An Accounting Information System: Ways To Ensure Failure* (co-author) presented at the 2010 Annual Meeting of the Western Decision Sciences Institute, and published in the *Proceedings*. Publication was peer reviewed.

**JEFFREY MICHELMAN**
c. Publications or acceptances reported for period May 1, 2009 - April 30, 2010


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.
   “Fiduciary Fraud: The case of Glary & Israel, P.A.,” at the Mid-year AIS Section meeting of the American Accounting Association (AAA), January 7-9, 2010, Clearwater Beach, FL (with Bobby Waldrup, Robert Slater and Jennifer Peyton).
   “Accounting Fraud at Deer Creek Country Club,” at the 14th Annual Symposium on Ethics Research in Accounting, the Annual Meeting of the American Accounting Association (AAA), August 2, 2009, New York, NY, (with Jason Lee).

OLIVER SCHNUSENBERG

c. Publications or acceptances reported for period May 1, 2008 - April 30, 2009

Journal Publications:

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above. (3.2 GP)

Papers Submitted to Journals:

"Toward a Comprehensive Framework of Study Abroad Intentions and Behaviors" with Pieter de Jong and Lakshmi Goel, submitted to the Journal of Teaching in International Business

Papers Currently Being Completed:
“How About them Apples” (80% complete)
“Saving for Retirement: What Do College Students Think?” with Chris Kalin and Steve Paulson. (95% complete but not yet submitted)

“Prospect Theory and Uncertainty Avoidance,” with Randall Thomas and Paul Fadil (30% complete)

“Uncertainty Avoidance, Power Distance, Individualism, and Herding Behavior,” with Mindy Sykes and Paul Fadil (30% complete)

“The Bias in Survivorship-Bias Free Datasets,” with Hendrik Scholz. (100% complete but not yet submitted)

“Correlating Search Indexes to Changes in Apple’s Stock Price,” with William Trice (50% complete)

3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process. (3.2 GP)


“Correlating Search Indexes to Changes in Apple’s Stock Price,” presented at the ASBBS Conference in Las Vegas, February 2010 (with W. Trice)

"Marketing Study Abroad Programs Effectively: What Do Students Think?" with Pieter de Jong and Lakshmi Goel, submitted to Frontiers: The Interdisciplinary Journal of Study Abroad. Accepted for presentation at the Research Conference BISU-UNF in September, 2010. $1,500 of the cost is funded by the IB Flagship Program.

ROBERT SLATER

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

I have submitted two papers to professional organizations and both have been accepted for presentation. One of the papers was to the American Accounting Association’s annual meeting being held in August 2010 in San Francisco. The first paper is a case study of an accounting fraud. The title of the paper was Fiduciary Fraud: the Case of Glary & Israel, P.A. The paper is a case study of a fraud that happened at a local law firm in Jacksonville.

The second paper submitted was to the Conference on Teaching and Learning Effectiveness (CTLA) also being held in early August 2010 in San Francisco. The title of this paper is Using
Excel’s Pivot Table Function to Examine Electronic Exam Results. The paper presents a unique way to examine exam results from the Blackboard Course Management System.

3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

I presented two papers at professional meetings. The first paper was presented at the American Accounting Association’s annual meeting in New York, New York on August 4, 2009. The title of the paper was *TECS Time Keeping*. The paper is a case study of a fraud that happened at a company in Corpus Christi, Texas. The AAA meeting papers are peer reviewed in a double blind process.

I also presented a second paper at the American Accounting Association Information System section’s annual meeting in Clearwater, Florida on Friday January 8, 2010. The title of the paper was Fiduciary Fraud: the Case of Glary & Israel, P.A. The paper is a case study of a fraud that happened at a local law firm in Jacksonville.

**DIANE TANNER**

C. Publications or acceptances for Summer 2009 to Spring 2010:


8. **Research in Progress:** List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above. (3.2 GP)


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**BOBBY WALDRUP**

c. Publications or acceptances reported for period May 1, 2009 - April 30, 2010


Economics and Geography

- **Refereed Books**
  None.

- **Refereed Publications**
  - **Journal Articles**

  An, Lian and Wei Sun “Dynamics of floating exchange rate: how important are capital flows relative to macroeconomic fundamentals?” *Journal of Finance and Economics*, October 2009.


Conference Proceedings


Gallo, Andres, Jeff Michelman and James Fugard, “Corporate Governance in India: A history of the Fallout of British Rule in the Face of a New World Economy.” Nirma University, India, January 2010.

Book Chapters


Book Reviews


- Encyclopedia articles

None.

- Juried Creative Works/Performances

None.

- Refereed and Invited Presentations

Baliamoune-Lutz, Mina (all those following the “-“)


- “Gender Inequality and Post-Conflict Reconstruction” and “Finance and Income”, Western Economic Association Conference, Vancouver, BC. June 29-July 3 (summer), 2009.


Mason, Paul “The Development of Modern Macroeconomic Theory: The Times They Are a Changing” (with Jeffrey Steagall and Michael Fabritius), Western Economic Association (7/09).


- **Contracts and Grants (DSRT)**

Loh, Chung-Ping. First phase report for the project “Estimates of Medicaid and General Revenue Cost-Avoidance from HCBS Utilization” (with Adam Shapiro) was completed and submitted to Florida Department of Elderly Affairs, 2009 $26,600.

- **Patents obtained**

  None.

Provide data for the table below

<table>
<thead>
<tr>
<th>Refereed Publications</th>
<th>(\text{Number of Tenured and Tenure-track faculty} )</th>
<th>Books</th>
<th>Journal Articles</th>
<th>Conference Proceedings</th>
<th>Book Chapters</th>
<th>Book Reviews</th>
<th>Encyclopedia Articles</th>
<th>Juried Creative Works and Performances</th>
<th>Refereed or Invited Presentations</th>
<th>ORSP contracts &amp; grants</th>
<th>Patents Obtained</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>0</td>
<td>14</td>
<td>5</td>
<td>2</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>18</td>
<td>1</td>
<td>0</td>
<td>None</td>
</tr>
</tbody>
</table>
Management

Department of Management Publications, 2009-2010

Refereed Publications

Journal Articles


Conference Proceedings


Fortado, B. & Fadil, P. (2009). The migration of the concept of culture. The International Academy of Business Disciplines, St. Louis, MO.


**Harms, C. & Davis, A. A student term paper evaluating static versus dynamic buy and sell signals in the Stock Market. Southeast Decision Science Institute, Wilmington, NC, February, 2010.**

**Harms, C. & Davis, A. Are we really going green? A student case using multiple regression and interrupted time series. Southeast Decision Science Institute, Wilmington, NC, February, 2010.**


**Other Scholarly Activity**

Department of Marketing and Logistics
Scholarship Report 2009-2010

Yemisi Bolumole

Publications or acceptances reported for period June 1, 2009 - May 30, 2010

Refereed Academic Journal Articles

Non-Refereed Trade Presentations

Refereed Academic Journal Articles Under Submission
1. Third-Party Logistics Service Providers: Logistics Integrators of Supply Chain Networks, Submitted to *The International Journal of Physical Distribution & Logistics Management*

Young Tae Choi

Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

1) Choi, Youngtae, Antony Paulraj, and Jongkuk Shin: Religion and Consumer Switching Behavior (tentative title): will be completed within a month and sent to the *Journal of Consumer Research*

2) Choi, Youngtae and Antony Paulraj: Integration and Utilization in Strategic Alliances: the survey questions will be completed in two months.


**Adel El-Ansary**


“Multi Channel Marketing,” Wiley Encyclopedia of Marketing, forthcoming 2010

‘E-marketing and E-Commerce,’” Wiley Encyclopedia of Marketing, forthcoming, 2010

*Research in Progress*

“Global Brands: The New Wealth of Nations”

“Scholarly Perspective on Marketing Theory and Thought: 1970s and Beyond”

“Broadening the Concept of Wholesaling”

**Reham Eltantawy**

*Double-Blind Refereed Journal Articles*


Refereed Conference Proceedings († Conference Presentations)

Book

Book Chapters

Invited Presentations
Coggin College Lecture Series, Lakshmi Goel Steven Paulson, Rahul Kale, PingYing Zhang, and Reham Eltantawy (December 2009), “Virtual Worlds Panel Discussion.”

2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.


3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and locations. Include the title of your presentation(s) and the extent of the peer review process.

Refereed Conference Proceedings († Conference Presentations)


Bolumole, Yemisi A, Reham A. Eltantawy, and Antony Paulraj (2007). “Barriers to Effective Supplier Relationship Management Implementation8th Annual North American Research/Teaching Symposium on Purchasing and Supply Chain Management, Tempe, AZ. (Winner of the Center of Advanced Purchasing Studies (CAPS) Scholarship Award for Junior Faculty - on the manuscript submission and the presentation)
Invited Presentations

“Virtual Worlds Panel Discussion.” Goel, Lakshmi, Steven Paulson, Rahul Kale, PingYing Zhang, and Reham Eltantawy (December 2009), Coggin College Lecture Series

“Ph.D. Information” and “So you want to be a Professor?” Part I | Part II seminars (Summer, 2009). The two videoed seminars are part of the Coggin College Lecture Series and were facilitated by Dr. Steven Williamson.

“Lean and Six Sigma: Buyers be ware.” Naslund Dag, Reham Eltantawy and Saurabh Gupta (November 2008), Coggin College Lecture Series.


4. **Reprints:** List any past articles, papers, etc. which reappeared during this period in books of readings or as reprinted articles in publications other than the original source.
   
   **NONE**

5. **Funded Research Completed:** List and briefly describe any funded research projects you have completed during this period. Please state source, amount of funding, and date of original funding.

   The paper "Barriers to Effective Supplier Relationship Management Implementation” was awarded the Center of Advanced Purchasing Studies (CAPS) Scholarship: $750 (2007).

   The paper “Toward Creating Network Value Propositions: the Evolution from a Supply Chain Mode to an Extended Enterprise Mode” was awarded the Center of Advanced Purchasing Studies (CAPS) Scholarship: $750 (2007).

   Eltantawy, Reham A. “On the Nature of Supply Management Ethical Responsibility and Its Impact on Supply Management Capabilities and Performance” funded by UNF Scholarship Grant Program $7500 (2008) was completed and accepted for publication in 2009 in the *Supply Chain Management International Journal*. 


**Robert Frankel**

*Refereed Academic Journal Articles*


*Refereed Conference Proceedings*


**PRESENTATIONS**


**JOURNAL ARTICLES/PROCEEDINGS CURRENTLY UNDER REVIEW**


Greg Gundlach

Books, Edited Volumes, Special Sections and Proceedings (published and accepted/forthcoming)


Publications in Journals (printed publication date)


Publications in Journals (online publication date)


Publications in Journals (acceptances forthcoming)


Publications in Books (acceptance forthcoming)


2. Research in Progress: List and describe briefly any currently active research projects you have submitted for publication consideration or for presentation to a professional organization. Use the same format as in II-1 above.

- Systems competition and antitrust (with Robert Lusch and Kelli Guteriez)

- Resale price maintenance (with American Antitrust Institute and others)

- Supply chain management (with Robert Frankel, Reham Eltantawy and Yeminisi Bolumole)

3. Papers presented at professional meetings (indicate international/national/regional). Identify the association, dates and
locations. Include the title of your presentation(s) and the extent of the peer review process.

Conference and Meeting Presentations

Gundlach, Gregory T. (2009), Resale Price Maintenance After Leegin: Updates, Insights and Research Directions, 2009 Marketing & Public Policy Conference


Josh Samli

Journal Articles:
● ”Entrepreneurship Economic Development and Quality of Life in Third World Countries,” Applied Research Quality of Life, 3, 203-213
● Infrastructure Development (article submitted)

Research in Progress:
Four Articles submitted:
● The American Medical Problem
● International Luxury Brands
● International Infrastructures
● A book being published: Infrastructuring; Springer