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Table of Contents

SMALL BUSINESS COMPLIANCE WITH PCI DSS

Danial Clapper, Western Carolina University
Paul Johnson, University of Mississippi
William Richmond, Western Carolina University

ABSTRACT

Americans increasingly use payment cards (debit cards and credit cards) for their purchases. To satisfy their customers and thus increase sales, more small businesses accept payment cards. Accepting payment cards, however, comes with additional risks and costs. One of those costs is complying with the Payment Card Industry Data Security Standard (PCI DSS) – a set of security standards developed in 2004 as a cooperative effort among card issuers such as Visa and MasterCard to protect cardholder data. This standard was developed and is updated by the PCI Security Standards Council and applies to any entity that processes, stores or transmits cardholder data.

The focus of the PCI Council was initially on very large merchants with millions of payment card transactions per year. Those efforts have paid off and it now appears that the PCI Council is turning its focus to small merchants. Recognizing the high costs and technical barriers to the PCI compliance process, in 2015 the council created a taskforce dedicated to improving small merchant card security. Also in 2015, Visa issued a security bulletin stating that all small merchants that accept Visa cards must be in PCI compliance by 2017. This new focus of the PCI Council seems to indicate that small merchants who have not currently gained PCI compliance are going to face increasing pressure to do so.

PCI DSS requires the merchant to take a number of actions as part of their compliance. These include, but are not limited to, installing and automatically updating anti-virus software, completing a self-assessment, developing a security plan, having their network evaluated. Complying with PCI DSS is difficult for small businesses, and it is not always done, even by businesses that accept payment cards.

This study examines small business compliance with PCI DSS. A compliance model based on earlier research on security policy compliance is developed. The model posits that compliance with PCI DSS depends on the business's intention to comply and that intention to comply is influenced by its awareness of PCI DSS, normative beliefs, peer behavior, self-efficacy, value of complying and the cost of compliance. Additionally, the knowledge of PCI DSS depends on the business's general IT awareness coupled with communications from their merchant bank. This model is tested with data gathered from 74 small, rural businesses in western North Carolina.

Parts of the model are supported. Knowledge of PCI DSS is associated with general IT security knowledge and merchant bank communication. This knowledge of PCI DSS coupled with self-efficacy and peer behavior does influence the business's intention to comply. Surprisingly, neither the cost of compliance nor the benefit of compliance (cost of non-compliance) affects the businesses' intent to comply. Finally, the businesses' intent to comply is associated with actual compliance. Our results suggest that only slightly more than ten percent of the small businesses are compliant with PCI DSS. Thus intention is not enough. More is needed, but what that is remains uncertain and in need of further study.

IT, CUSTOMER SERVICE & HOFSTEDE'S CULTURAL DIMENSIONS IN THE CZECH REPUBLIC, INDIA, NEPAL, ROMANIA, SPAIN, AND THE USA

Ana-Maria Frampton, University of Texas Dallas
Zaynah Zafar, University of Texas Dallas
Biwash Bohara, University of Texas Dallas
Hannah Steinberg, University of Georgia

ABSTRACT

In Romania and the Czech Republic, both Eastern European countries, the overall rate of customer service is poor. According to Hofstede's Six Dimensional Model, both countries have high scores in the power distance and uncertainty avoidance categories, and very low scores under indulgence. This implies that their societies are hierarchical, and have a rigid structure that is considered mostly unchangeable. Those in a position of power have more control over those who aren't, and they prefer to know exactly what is taking place. This bureaucratic ideal may be left over from the communist era, which both Romania and the Czech Republic experienced. The hierarchy translates into a strict code of beliefs, dedication to hard work, and a lack of time devoted to leisure. Romania and the Czech Republic have more restraint in their cultures than indulgence, and their cynicism is reflected in their hospitality: if they can't spend much time relaxing, why should tourists or businesses they work with? Because of their power distance and uncertainty avoidance scores, Romania and the Czech Republic are typically more introverted and less agreeable. They are accustomed to following a strict order, which makes it difficult openly agree with others whose ideas are not inline. This introversion is reflected in their customer service; people traveling there may find the cultures cold and uninviting. Although both countries may reflect more negatively towards others, their fairly low levels of individualism show that they hold close ties with family and friends, and value loyalty within the family and workplace.

INTRODUCTION

In the U.S., there is a big emphasis on the individual rather than the group as a whole. While there is a hierarchy and everyone is responsible for their own work and follows the chain of command, power distance is not emphasized as much; managers are expected to be approachable and accessible. This is also a country in which people are open to uncertainty in order to evolve and celebrate new ideas and innovations. In America, the people are less likely to use restraint, more often choosing to indulge themselves, but they follow the motto of "work hard, play hard." The personality of this nation includes neuroticism as well as conscientiousness. This country is known as a "masculine" one due to the importance placed on competitiveness and assertive behavior in the workplace. The American dream is one that requires work ethic and hard work. All of this means that customer service is a big part of business in the U.S. and the companies that succeed are ones that do their best to meet the needs and desires of their customer base. Looking at Spain, you will see a collectivistic society in comparison with the rest of Europe. The employees there can easily work in groups without interference from management. However, there is still a power distance as the employees expect to be told what to do by their superiors. Uncertainty avoidance also plays a role in this country; people like to have rules spelled out and want assurances in their professional lives. Spain is not extremely indulgent, choosing restraint of desires more often. Unlike America, this nation is seen as “feminine” and children are raised to live in harmony. The Spanish are very open and agreeable in their personalities, and people are more concerned with care and quality of life. These qualities lead to the conclusion that Spain is much like the U.S. when it comes to an emphasis on customer service, their goal being to improve the quality of life of all people.

Although cultures differ with different regions of the world, it is basically same because all cultures serve the same purpose which is to bring order in an otherwise chaotic world. The culture of how people do business in Nepal is different than America but the goal is the same, selling the goods. Suggestions for future research may be garnered by a careful examination of the work of Carraher and colleagues (1991 to present).

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SERVANT LEADERSHIP, TURNOVER INTENTIONS AND JOB SATISFACTION

Kevin J. Hurt, Columbus State University
Tobias Huning, Columbus State University
Neal Thomson, Columbus State University

INTRODUCTION

In the 1970s, a philosophy of leadership was proposed by Robert Greenleaf (1970, 1977), called servant leadership, and based on the premise that leaders subordinate their own interests and, presumably, those of the organization, for the interests of their followers (Laub, 2004). Greenleaf's initial writings on servant leadership were a descriptive narrative based upon personal experience and intuition, providing a sound philosophical rationale for the concept, but not a fully fleshed out leadership theory. Greenleaf's writings effectively answered the question of *what*, and to some extent *who (Bacharach, 1989)*. However, for servant leadership to be considered a complete theory, Greenleaf's description fell short. Lacking from Greenleaf's writings were questions of *how, when, where,* and *why*, and these are considered essential to good theory (Whetten, 1989).

This paper proposes a model, linking servant leadership to job satisfaction and turnover intentions through the mediators of perceived organizational support and job embeddedness. Together, support and embeddedness theories may provide important explanations to the theoretical questions of *how, when,* and *why* servant leadership leads to specific individual and organizational outcomes.

LITERATURE REVIEW AND MODEL DEVELOPMENT

Servant Leadership

Servant leadership has been defined as an "understanding and practice of leadership that places the good of those led over the self-interest of the leader, promotes the valuing and development of people, the building of community, the practice of authenticity, the providing of leadership for the good of those led and the sharing of power and status for the common good of each individual, the total organization and those served by the organization" (Laub, 2004, p.8).

Over the past 15 years, studies have found significant support for servant leadership as a theory. These studies have looked at servant leadership at all levels of the organization. At the individual-level of analysis, servant leadership has been positively linked to employees' psychological well-being (Rieke, Hammermeister, & Chase, 2008), affective commitment (Zhou & Miao, 2014), and service performance (Cheng, Tracy, & Henrich, 2010). At the team-level of analysis, servant leadership was linked to team commitment (Dannhauser & Boshoff, 2006), procedural justice climate (Ehrhart, 2004), and team performance (Politis, 2013). Finally, studies at the organizational-level of analysis have found servant leadership to be related to organizational citizenship behaviors (Walumbwa, Hartnell, & Oke, 2010), and increased return on assets (Peterson, Galvin, & Lange, 2012). These studies have helped advance servant leadership theory and demonstrated its significance to established constructs.

Servant Leadership and Perceived Organizational Support

Perceived organizational support refers to an employee's beliefs as to whether or not the organization cares for their individual welfare, ideals, concerns, and is willing to invest in their individual development (Eisenberger, Armeli, Rexwinkel, Lynch, & Rhoades, 2001). Organizational leaders are often recognized as the primary causes of perceived organizational support among their subordinates, as they are responsible for the policies and procedures which influence the treatment of its employees (Hayton, Carnabuci, & Eisenberger, 2012).

Van Dierendonck and Nuijten (2011) identified eight dimensions of servant leadership: empowerment, accountability, standing back, humility, authenticity, courage, interpersonal acceptance, and stewardship. Because servant leaders prioritize the needs of their followers (Greenleaf, 1977) and consider employee development to be as important as any organizational goal (Ehrhart, 2004), employees should perceive high levels of organizational support. Therefore, we put forth the following proposition:

P1: There is a positive relationship between the empowerment, standing back, humility and stewardship dimensions of servant leadership and perceived organizational support.

Servant Leadership and Job Embeddedness

Job embeddedness refers to the contextual and perceptual forces constraining people to their jobs, location, and colleagues (Yao, Lee, Mitchell, Burton, & Sablynski, 2004). Mitchell et al., (2001) introduced the construct of job embeddedness, referring to it as a social web exerting three primary influences on employee retention: a) links- formal or informal connections to fellow employees, b) fit- extent to which an individual's job and community match with other aspects of their life, and c) sacrifice- the perceived cost of physical or psychological benefits surrendered by leaving a job. The primary focus of job embeddedness is on how to keep people in their jobs (Holtom & O'Neill, 2004).

We posit that servant leadership's effect on job embeddedness will be positive. Greenleaf's test of servant leadership addressed whether subordinates grew personally and professionally and whether they advanced to serve others (Greenleaf, 1970). This is consistent with the fit facet of embeddedness. Similarly, the focus on employee development is expected to overlap with the normative dimension of embeddedness as connections with leaders and peers would increase an individual's sense of attachment. Thus, the following proposition is put forth:

P2: Higher levels of servant leadership, particularly on the dimensions of empowerment, standing back, humility and stewardship will result in greater job embeddedness.

Perceived Organizational Support as a Mediator of Servant Leadership-Outcome Relationships

Job satisfaction is an attitude with a cognitive (judgment) and affective (emotion) component (Fisher, 2000). Studies offer initial evidence of a positive relationship between servant leadership and job satisfaction (Shaw & Newton, 2014; Chung, Chan, Kyle, & Petrick, 2010; Barbuto, 2006). Although these studies suggest a relationship between servant leadership and job satisfaction, a theoretical basis for this relationship is needed to flesh out the model.

We contend that servant leadership contributes to job satisfaction through perceived organizational support and reciprocity norms. Pucic (2014) suggests that satisfaction among followers is attained through the reciprocal exchange of leader consideration and follower compliance. Since perceived organizational support strengthens employee affective commitment and performance (Eisenberger et al., 2001; Rhoades & Eisenberger, 2002; Zhou & Miao, 2014), we posit that perceived organizational support will influence the relationship between servant leadership and job satisfaction's affective component. Therefore, we put forth the following proposition:

P3: Perceived organizational support is a causal mediator through which servant leadership impacts job satisfaction.

Leadership style is an important factor that can have either a positive or negative influence on turnover (Hinkin & Tracey, 2000). Therefore, employees who perceive higher levels of organizational support are more likely to feel respected, judge their jobs more positively, increase their commitment to organizational goals, and lessen the likelihood of voluntary turnover (Allen & John, 1990; Rhoades & Eisenberger, 2002). As such, we put forth the following proposition:

P4: Perceived organizational support is a causal mediator through which servant leadership impacts turnover intentions.

Job Embeddedness as a Mediator of Servant Leadership-Outcome Relationships

We proposed that job embeddedness mediates the relationship between servant leadership and the outcome variables of job satisfaction and turnover intention. Rationally, one would expect an individual experiencing positive workplace-related emotions to experience high job satisfaction (Fisher, 1998).

Individuals that form a large number of attachments at work become more embedded with the organization and their peers (Eisenberger et al., 1986). When these attachments are valued, voluntarily leaving the job becomes a greater sacrifice and this makes it more difficult to leave (Mitchell et al., 2001; Shaw, Delery, Jenkins Jr., & Gupta, 1998). Thus, highly embedded individuals engage in fewer employment search behaviors (Crossley, Bennett, Jex, & Burnfield, 2007). As such, the following propositions are put forth:

P5: Job embeddedness support is a causal mediator through which servant leadership impacts job satisfaction.

P6: Job embeddedness support is a causal mediator through which servant leadership impacts turnover intentions.

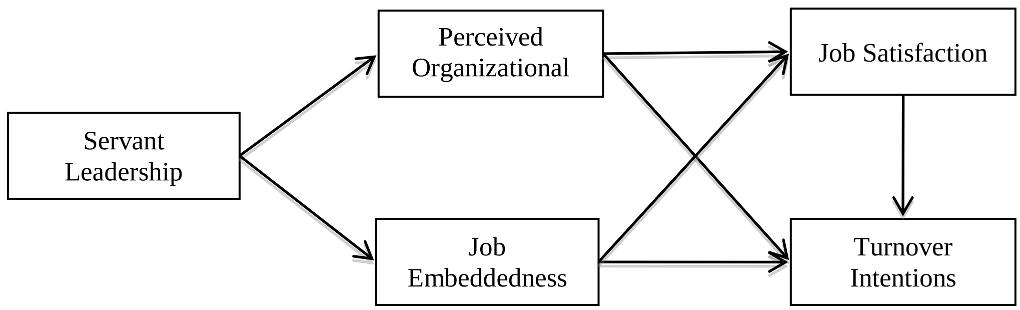
Job Satisfaction and Turnover Intentions

Most studies find that job satisfaction is negatively associated with voluntary turnover (Chen, Ployhart, Thomas, Anderson, & Bliese, 2011; Helm, 2013; Mobley, 1977; Tett & Meyer, 1993). Employees who are highly satisfied typically remain with the organization; however, those who are dissatisfied increase their employment search activities (Kessler, 2014; Mano-Negrin & Tzafrir, 2004). Thus we assert the following proposition:

P7: Job satisfaction is negatively related to turnover intentions.

The full model bringing together all of the above propositions, is illustrated in Figure 1, below.

Figure 1
Theoretical Model



DISCUSSION

This paper proposes a theoretical model, linking servant leadership with two outcome variables: job satisfaction, and turnover intentions. While past studies have found a significant direct relationship between servant leadership and both outcome variables (Barbuto, 2006; Shaw & Newton, 2014), our model proposes that these relationships are mediated through the influence of perceived organizational support and job embeddedness.

In order to advance servant leadership as a complete organizational theory, it must have an underlying theoretical foundation (Avolio & Gardner, 2005). Our model provides a testable set of propositions that use organizational support and embeddedness as the mediating mechanisms that link servant leadership to job satisfaction and turnover intention. While past studies have noted the link between servant leadership, job satisfaction, and turnover intentions (MacKinnon, 2008), providing a theory-based model to explain that relationship helps us to move from the correlational to the causal, and answers the important question of why and how servant leadership affects these outcomes. Answering these questions is an important step towards establishing theory (Whetten, 1989).

JEFFERSON CHAMBER YOUNG PROFESSIONALS: A CASE STUDY

Kenneth J. Lacho, The University of New Orleans
Erich N. Brockmann, The University of New Orleans

ABSTRACT

Chambers of commerce in the United States have recognized the need to appeal to younger persons. The bridge to young professionals has been accomplished by building young professional networks, emerging leaders' program, and linkages to higher education.

This article presents a case study of the Jefferson Chamber Young Professional (JCYP) group. The JCYP's prime activities are activity-oriented and traditional networking events, leadership programs, and helping on community events. The JCYP uses social media to reach its members and prospective members. It also works with other young person groups in joint events. The JCYP seems to be well integrated into the structure of the Jefferson Parish Chamber of Commerce, yet retains its independence.

One area in need of improvement is reaching out to college students. Traditional means such as speaking to classes are noted. Taking part in outside the college volunteer activities such as alumni groups and advisory positions are suggested. Last, college units besides the Business School should not be forgotten, e.g. Liberal Arts and Engineering.

LITERATURE REVIEW

Chambers of commerce are an important force in any community, large or small, yet little academic research has been done on them. Studies include one by Dawley, Stephens, and Stephens (2005) who studied the multi-dimension ability of organizational commitment of volunteer chambers of commerce board members. Modeling was used to examine the effects of organizational commitment on several critical roles the board member is to perform. Study results showed that normative, affective, and continued commitment based on few alternatives had a positive effect on the role of board members. Another study by Lacho, Bradley, and Cusack (2006), investigated the role of business nonprofit organizations in helping with the survival of small businesses in the New Orleans Metropolitan Area in the aftermath of Hurricane Katrina. The business nonprofits, including three chambers of commerce, made extensive use of email in communicating with their members as well as holding workshops on disaster relief topics such as the U.S. Small Business Administration loan programs and insurance. Cooperation or partnering on events with government economic development agencies was carried out. Lacho (2008) studied the government affairs activities of four chambers of commerce in suburban New Orleans (2008). In addition, Lacho and Brockmann (2011) examined how a chamber can be used to promote one's small business. How a chamber's educational opportunities can help the small business owner improve his or her business skills was explored by Lacho and Brockmann (2012). College student knowledge of chambers of commerce was found to be poor as studied by Fok, Lacho, and Brockmann (2013).

RESEARCH METHODOLOGY

An exploratory study format was used given the very early stages of any theory development concerning young professional groups (Siggelkow, 2007). Such a method is applicable to the current situation because of the lack of significant studies and because it allows for richer data (Eisenhardt & Graebner, 2007; Eisenhardt, 1991).

The primary sources of data come from the observations and involvement of the authors as members of the Jefferson Chamber of Commerce, and previous studies. The authors have a combined membership exposure of over twenty years. Currently, one serves on the Chamber's Business Resource committee as well as attending the many functions of the Chamber.

Interviews were conducted with the leaders of the young professionals group and Jefferson Chamber top management. A detailed questionnaire was filled out by the Jefferson Chamber Young Professionals (JCYP) group leaders.

FINDINGS

Jefferson Chamber Young Professionals

Year Founded: August 5, 2011 as - Jefferson Coalition of Emerging Leaders (JCEL)

History of how started

Began as a project of the Jefferson Chamber Foundation. In 2013, the group went through a rebranding and is now known as the Jefferson Chamber Young Professionals.

Organization Structure

The Jefferson Chamber Young Professionals are run by a steering committee of 12 volunteers. There is a JCYP liaison with the Chamber.

Chair & Co-Chair

They run the meetings, write the newsletters, and report to the full Chamber Board on JCYP activities. Typically, the co-chair moves into the chair position, so that he/she can be prepped for the leadership role. In 2015 and 2016, the structure is a bit different. Two persons currently share co-chair responsibilities. A new chair and co-chair will be chosen for 2017 by mid-summer of 2016. In 2016, committee members were asked to take on special projects. These include socials, (networking events), service projects, How to be a Grown-Up Seminars, and mentor lunches.

Important Details

The JCYP has over 400 members with a target age of 20s and 30s. The member fee charged is included in Chamber membership. There is a $50 fee for non-chamber members.

Membership Outreach

JCYP connects with members via email and social media, and sends out a monthly newsletter to discuss new topics and important information. Registration for events takes place online (planning to have a JCYP landing page on the chamber website in coming months).

Activities from 2014-2016

I. Philanthropic
   a. Volunteered at Second Harvest in November 2015
   b. Plans to volunteer at Second Harvest in April 2016
   c. Identifying opportunities to volunteer with Habitat for Humanity in summer 2016
   d. Identifying opportunities to volunteer with Special Olympics in 2016

II. Cultural Events
   a. Fat City Fest
   b. JCYP hosted a day-long festival in Fat City Fest to promote the revitalization efforts in the area. It included an art market, food trucks, various retail/food vendors, and live music.
   c. JCYP representatives sit on the Regional Planning Commission Planning Committee to light the Huey P. Long Bridge with LED lights (ongoing project)

III. Networking: All networking events (also called "socials") are hosted at zero or minimal cost to members. Some of these events are sponsored. Typically, free food is served and drink specials are offered to encourage members to attend.
   a. 2015 Events
      i. Pelicans Game
      ii. World of Beer (just opened in Metairie)
      iii. Mellow Mushroom – Trivia
      iv. Crawfish Mambo at The University of New Orleans
      v. Mizado Cucina
      vi. Halloween Party at Copeland's
      vii. Laser Tag at Laser Quest in Elmwood
      viii. Kickboxing Class
      ix. Karting at NOLA Motorsports
      x. Opportunity to network with Chamber Board Members at the Jefferson Chamber Christmas Party (held at the Chamber Offices in 2015)
      xi. The Steering Committee hosted a committee retreat at Clue Carre in New Orleans to enhance relationship among committee members.
   b. 2016 Events
      i. Networking event at City Greens scheduled for February 2016
      ii. Sector 6 (trampoline park) event scheduled for March 2016

IV. Leadership Development Opportunities
   a. How to be a Grown-Up Seminar Series will launch tentatively in May 2016
      i. This will address issues important for young professionals including first time home buyer's information, insurance information, getting financials in order, etc.
   b. Mentor Lunches
      i. The JCYP pairs a group of young professionals with a "mentor," who will host a lunch to share their professional story and offer suggestions/tips regarding professional growth for those in attendance.
      ii. Hosted several mentor lunches in 2014 and 2015 with plans to continue in 2016.

V. What other organizations does the JCYP work with?
   a. Northshore Rising Professionals (St. Tammany Chamber of Commerce)
   b. 504ward
   c. Young Leadership Council (YLC)
   d. New Orleans Chamber of Commerce

VI. How does the JCYP reach out to college students?
   a. In terms of membership outreach, the 2016 JCYP Steering Committee plans to send targeted emails to chamber membership to encourage young professional involvement. Direct outreach will include phone calls and emails to young professionals from the steering committee members.
   b. While reaching out to college students has not been a main a main priority for the JCYP in past years, it's certainly something that will be considered in the future. JCYP typically targets young professionals who are already in the workforce in the Greater New Orleans region.

DISCUSSION

The JCYP offers three distinct types of activities for its Millennial members. There is the traditional networking event. Note that some of these events offer more than the traditional stand around, talk, eat, and drink form of behavior. There are activity-oriented events such as laser tag, kickboxing, trampolines and Karting at the New Orleans Motor Sports Track. For the more daring persons, there is the opportunity to ride with a race track driver in a sport car at speeds approaching 100 mph or more.

The 20-40 age group is oriented toward giving to one's community. Millennials are not enamored with political parties or traditional politics, but they are interested in the issues of fairness and quality of life (American Chamber of Commerce Executives, 2015).

The JCYP offers many opportunities for members to contribute to the quality of life in Jefferson Parish. Examples include collecting food for Second Harvest, Habitat for Humanity (building homes for the poor), and helping those with disabilities for the 2016 Special Olympics.

Education and professional development are encouraged. The Grown-up Seminar Series covers issues faced by young people especially as they leave the family nest.

The mentor series offers the opportunity to be exposed to wisdom of senior business professionals. One suggestion is to have an entrepreneur mentor lunch for those in the JCYP who are interested in starting a small business.

The JCYP interacts with other organizations in joint efforts. These organizations are predominantly Millennials except for the New Orleans Chamber of commerce which crosses all generations.

Millenials have grown up in the high-tech age of computers, I-phones, Instagram, and Facebook. The JCYP is right at home in the world of technology. Communication is via email and social media. Registration for events is on line.

Chambers of commerce have recognized the last few years the need to appeal to young professionals, as they built young professional (YP) networks, emerging leader programs and linkages to higher education (American Chamber of Commerce Executives (2015).

The YP groups must not stand alone. It is important that chambers integrate YPs into the chamber government. The Jefferson Parish Chamber of Commerce has done this. The chamber provides access for those under 40 years of age to take part in establishment committees and community events. There is a Young Professionals committee which is of equal standing with committees such as Government, Membership, and Education. Ten members of the Chamber Board of Directors are under forty years of age.

Though the JCYP targets professionals in the 20-40 age group it is lacking in reaching out to the college age student. To reach the college age student a number of approaches may be considered.

Identify a professor in the university school of business who is outside-oriented .i.e., takes part in business groups and activities such as the chamber of commerce. This professor coordinates activities such as shown below:

1. Speak to business classes
2. Take part in university events, such as career day
3. If a JCYP member is a graduate of that school, have him/her serve on the school alumni board. Being on the business school Dean's Advisory Board is a possibility.
4. Sponsor a business idea/plan competition. Bring in other school units such as Liberal Arts and Engineering.

CONCLUSION

Chambers of commerce are an important element in any community. The future of chambers may well be in the leadership of the young professional groups such as the JCYP. The JCYP conducts traditional networking events, though some are more activity oriented. Members are oriented toward improving the community they live in and taking part in helping those less fortunate. JCYP is an integral part of the chamber of commerce management structure. They have a voice at the table.

One area in need of improvement is that of reaching out to college students. This can be done by traditional class presentations and having JCYP members serve as members of university volunteer committees such as an alumni board.

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DO COLLEGE FOOTBALL RECRUITING RANKINGS MATTER?

Jeffrey A. Mankin, Lipscomb University
Julio A. Rivas, Lipscomb University
Jeffrey J. Jewell, Lipscomb University
Randall L. Bostic, Jr., Lipscomb University

ABSTRACT

American college football is a multibillion dollar sport. It has grown to 128 universities playing at the highest level with $3.73 billion of annual revenue. College football is also one of the highest attended sports in the world. College football total attendance of 37.9 million and average attendance of 44,603 both rank second in the world when compared to professional sports leagues. The Southeastern Conference, as a separate league, would have the highest attendance of any sports league in the world with 78,720 fans per game. The National Football League averages 68,216. The NFL has an annual draft for players. College football teams must recruit high school and junior college teams to pick their schools. So, recruiting can be expensive, extravagant, and competitive. Coaches universally point to the belief that recruiting matters. There are recruiting services that rate players and assign rating to classes of recruits. These services use premium subscription models to provide information to the fans of the college teams. These are multimillion dollar businesses. Coaches believe recruiting matters and many fans believe recruiting matters and are willing to pay subscriptions for that information. But the question we want to answer is, "Do college football recruiting rankings matter?" Do expert rankings of high school player provide any real information later when the players are on college teams? We analyze data from Rivals and 247Sports to see if these provide any explanatory value.

EMBRACING SUSTAINABILITY IN SMALL AND MEDIUM SIZE ENTERPRISES

Arturo Rodriguez, University of Louisiana at Monroe
Bruce Walker, University of Louisiana at Monroe

ABSTRACT

Sustainability is a concept that has received great notoriety in the last few years. Many large businesses have embraced sustainable practices and integrated such practices into their strategic plan. In contrast, Small and Medium Size Enterprises (SMEs) have not shown the same enthusiasm to implement such practices into their operations. This paper explores some of the hurdles SMEs face about sustainable practices, identifies facts that mitigate and overcome such hurdles, and explains how Organizational Development practices can be helpful in successfully implementing sustainability initiatives in these organizations.

INTRODUCTION

The concept of sustainability (as outlined by the triple bottom line) is not a new concept to business; however, it has received greater notoriety in recent years. Slapen and Hall (2001) point out that the concept of the triple bottom line was first coined in the mid-1990s by John Elkington. Elkington believes that sustainability is anchored around three different dimensions of performance that overlap each other. Those three dimensions are environmental, social, and financial sustainability, and are also known as the 3Ps: Planet, People, and Profits. The purpose of the triple bottom line is to provide a framework that can more effectively quantify, along with traditional financial measures, the effect of positive or negative effects of business operations on the environment and the communities in which a firm operates.

It is not uncommon to find stories of how a large corporation is currently undergoing some kind of reengineering of operational processes as well as facilities to incorporate environmentally conscious as well as socially responsible policies and strategies. According to Nadim and Lussier some of those large corporations include Wal-Mart, Dell Computer, Volkswagen (despite their most recent emission scandal), and Nissan (as cited in Lawrence and Weber, 2011). Furthermore, according to KPMG's 2013 Corporate Responsibility Reporting Survey; which tracks the social and environmental impact of the 250 largest firms in the world (identified as G250), 90% of G250 firms use the report to "identify environmental and social changes that impact the business and its stakeholders" (p. 9), and 80% of G250 companies have "a strategy to manage the risks and opportunities" associated with those changes (p. 9). Unfortunately, not much is found in the academic literature about small and medium size enterprises that adopt sustainable policies.

SUSTAINABILITY AND SMALL AND MEDIUM SIZE ENTERPRISES (SMES)

Although there is not much evidence that sustainability is a pressing issue for SMEs, an increasing number of academicians, practitioners, and consultants believe that sustainability "represents a paradigmatic shift away…" from the traditional way of operating a firm (Grimm & Amatucci, 2013, p. 56). Even though firms that invest in sustainability do not perform financially worse than firms that do not (Orlitzky, Schmidt, & Rynes, 2010), and employees of firms that are environmentally friendly and socially responsible enjoy higher levels of employee motivation and commitment (Montgomery & Ramus, 2007), small and medium size enterprises have not yet rushed to embrace it.

Hurdles to Overcome

There probably are as many excuses not to embrace sustainability as there are business owners. However, Laughland and Bansal (2011) have identified the top 10 reasons why businesses are not more sustainable. A summary of their top five, which are more relevant to SME's, follows:

1. There are too many metrics and they make it too confusing. Since the impact of sustainability initiatives is too broad (at a macroeconomic level), the effectiveness of such initiatives becomes very difficult to measure. Additionally there are too many metrics from which to choose, which makes it harder for managers to choose an option that meets their needs.
2. Government policies need to incentivize the correct outcomes and link them to sustainability. Although government has been able to incentivize certain sustainable policies, the incentives are too specific (only applies to certain industries or certain technologies), they are not appropriately measured, or the policies are not used as efficiently as they could be. Additionally, when government sets out policies to incentivize sustainable practices, they do not invite the small business community to collaborate.
3. Consumers do not consider sustainability when making purchases. "Many people demand cleaner energy but refuse, for example, to allow windmills in their community…" (p. 3). Investors have also exhibited the same type of behavior when it comes to choosing an investment, do they invest in a firm that is environmentally friendly as well as socially responsible, or one that does business as usual?
4. Firms do not know how to get employees involved in sustainability. Managers are ineffective at obtaining "buy in" from employees when undertaking sustainability initiatives. Employees are uncertain as to what the individual rewards from undertaking such initiatives are.
5. It is difficult to make the business case for sustainability. Sustainability investment returns are intangible and have a longer time horizon than traditional business investments. Managers are looking for shorter term returns that are more tangible.

As we can see, the hurdles mentioned above, although valid, are not unsurmountable. Organizational Development (OD) practitioners and academicians have successfully been dealing with similar impediments to organizational change for decades.

PERSUADING SME'S OWNERS

One way of persuading SME's owners to embrace sustainability is to treat it as a competitive strategy. When a large business moves into a community, small businesses try to compete by lowering prices, trying to match what the new business is doing; however, large businesses are organized and built with the purpose of reducing their cost of operations in order to effectively compete on that basis. Small businesses cannot possibly compete against a large firm that has been designed and organized to compete on the basis of cost (Nadiem & Lussier, 2010).

SMEs can pursue alternative strategies to compete that are not related to cost. One such strategy would be to differentiate themselves from larger firms by offering products and services designed to be sustainable. Sustainability can be pursued as a differentiating strategy and turned into a competitive advantage by forming collaborative relationships with the community at large. These partnerships generate equity capital and collaborative relationships that can greatly benefit all stakeholders. They can focus on those problems that their local community faces and develop sustainable strategies to turn such challenges into business opportunities from which the business can create value for everyone involved (Nadiem & Lussier, 2010).

Another way in which SMEs can be persuaded to adopt sustainable policies is by showing them that more large businesses are implementing such policies, and pushing such policies up and down their value chain onto suppliers, distributors, and point of sale outlets. It is only a matter of time before SMEs will be forced to implement such policies, so it is best for SMEs to start implementing such policies before they are forced to; or worse, before a big client ceases to do business with them because other firms show a greater degree of readiness to implement such policies (Nadiem & Lussier, 2010).

SMEs can be convinced to adopt sustainable practices by pointing out to them that other competitors have already adopted such practices, and have experienced success doing it. Additionally, they can be directed towards pockets of consumers who are demanding sustainably produced goods and services. By showing that large businesses are investing in sustainability because it leads directly to profits, rather than "out of the goodness of their heart", SMEs can be persuaded that these policies have positives outcomes for the community, the environment, and their bottom line (Witkin, 2011).

Some SMEs have already adopted some sustainable practices without even knowing it. Those practices might have started as an effort to minimize waste in order to cut cost of production. Making them aware that some common sense practices that they have already adopted may make them more interested in looking into their operations to find other "low hanging fruit" that can be easily incorporated, and could have short term, positive returns on the bottom line. Something as simple as reorganizing an office or improving a facility's layout can have positive effects on communication flow and productivity due to increased employee satisfaction (Witkin, 2011).

Elkington predicted in 1998 that given the trends he observed at that time, most CEOs in the future would be pursuing green initiatives. The business owners of today will have to compete against business leaders who are convinced businesses must be more involved in environmental and social endeavors. In 1998, "68% of European university students polled believed they were ready to pay the price of a better environment, while only 38% believed the global picture would improve" (p. 38). Those students could already be at the helm of European firms today, possibly implementing the policies that would create a better environment; thus effectively closing the window of opportunity for small businesses to compete under a strategy of sustainability.

IMPLEMENTING CHANGE

The implementation of change initiatives has two possible outcomes: resistance or commitment to it (Coetsee, 1999). Change initiatives must be appropriately managed, thus, effective leadership is required for its successful implementation. Lack of commitment to change is often due to the lack of evidence that the change will bring tangible benefits; and to a perception that upper management sometimes displays a lack of willingness to change (Gill, 2003).

Change initiatives "often fail because of poor management: poor planning, monitoring and control, lack of resources and know-how, and incompatible corporate policies and practices" (Gill, p. 308). Asking employees to behave and act in a way that is different from the way that they acted prior to the change initiative is often a mistake organizations make. Such policies are typically accompanied with lack of training or instruction on how to adapt to the new environment (Lawson & Price, 2003).

The Role of the Owner/Leader

The leadership style of the leader is an important factor in the successful implementation of change initiatives. Getting the employees to buy in and show commitment to the change initiative requires effective leadership. Rodriguez (2012) argues that a transformational leader is more effective than a transactional leader at motivating employees. Additionally, extensive training, and environment where employees are empowered to make their own decisions would also foster commitment to change from employees.

Empowerment is the state in which employees feel that the value of their contributions is meaningful, the confidence in their own skills and abilities is high, perceive a high degree of autonomy in the performance of their duties, and feel that their work has high levels of impact in the overall success of the organization (Koh & Lee, 2001). Leaders who empower subordinates show high levels of trust and confidence towards them and treat them with dignity and respect (London, 1993). Empowerment is related to more than just how leaders and subordinates interact with each other; the climate of the organization needs to foster the necessary conditions for empowerment to be an effective force in implementing changes. Empowerment climate is defined as “a shared perception regarding the extent to which an organization makes use of structures, policies, and practices supporting employee empowerment” (Seibert, Silver, Randolph, 2004, p. 334).

THE ROLE OF ORGANIZATIONAL DEVELOPMENT IN SUSTAINABILITY

The principles of Action Research (AR) can be helpful in successfully implementing sustainability initiatives in SMEs. As Gummeson (2002) states, action researchers are active participants in the change initiative, as opposed to being merely observers. Action researchers also have two goals in mind: to solve a specific problem and to advance science. Lastly, AR requires cooperation between the researcher and the client.

The goals of sustainability and triple bottom line represent a new paradigm that is closely related to organizational performance. Operations Management (OM) can play an important role in ensuring that the goals of sustainability are attained (Collier & Evans, 2012). The iterative nature of AR is an excellent approach to solve the problems associated with operational performance (Coughlan & Coghlan, 2002).

OD practitioners and academicians can be instrumental in helping SMEs to develop and implement sustainability strategies into their long-term strategic objectives. Schein (1999) defined process consultation as a “philosophy about and attitude toward the process of helping individuals, groups, organizations, and communities” (p. 1). Process consultation relies on establishing a helping relationship with the client in order for both parties to embark on a collaborative journey in which the situation can be diagnosed and appropriate actions implemented. Additionally, Burke (1935) believes that the field of OD “is a consideration in general of how the work is done, what the people who carry out the work believe and feel about their efficiency and effectiveness” (p. 1), rather than a prescriptive outline of items that an organization needs to accomplish or check to reach its goal.

CONCLUSION

The implementation of sustainable practices to a SME’s operations faces a lot of resistance. However, the field of OD, through its reliance on collaborative relationships with clients and AR’s iterative nature can greatly help SME’s to achieve sustainable practices that can greatly enhance the operational and financial performance of such organizations. The OD consultant can reduce the anxiety that is commonly associated with large scale change initiatives by stating the business case and laying out the operational and financial benefits of implementing sustainable practices.

Additionally, recognizing that every employee that is involved in the operation of the firm can have valuable input into implementing successful sustainable practices becomes very important. Encouraging participation from every employee in finding areas within the operations of the firm can generate a multitude of ideas on where and how to implement sustainable practices.

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ORGANIZATIONAL CHANGE TO DRIVE REVENUE AND PROFIT GROWTH: A CASE STUDY OF TRANSUNION

William Sawyer, Regent University

ABSTRACT

The purpose of this paper is to discuss the case study of significant organizational changes TransUnion made over a brief span of two years. The changes included a rebranding of the organization, the enhancement of the organization's technology, product development, and restructure of the global business development teams at TransUnion. This paper utilizes the qualitative case study research design as a method to study complex phenomena of a global organizational changes within the context of an organization, in this case TransUnion, operating in multiple regions and countries (Baxter & Jack, 2008; Patton, 2005; Yin, 2009). The pressures on the organization forced leaders rethink their corporate branding, product development, technology infrastructure, and global structure of the business development teams. TransUnion was committed to meeting the needs of traditional, long term customers with vastly different needs by transforming its business model to support high growth in a slower economic environment. TransUnion leadership team believes these factors required a global restructuring of the business development teams in the US to better position the company for growth in the US and international markets of Asia, Central America, South Africa, and Eastern Europe. This case study addresses the research question: Can the massive changes in the processes of branding, technology, global structure, and new product development enable a global organization with minimal growth to become a high profit and growth company?

TransUnion went through significant organizational change over a two year period of time that included rebranding the company, investing $400 million in technological infrastructure, product development, and restructuring the business development teams across the global markets. According to the New York Times (June, 2015) TransUnion, as one of the largest consumer credit reporting agencies in the world, filed for their initial public offering priced at $22.50 a share. This means the market value of TransUnion has grown from $3 billion dollars to $4 billion dollars during the same period of massive organizational change. According to the TransUnion prospectus (June, 2015) and confirmed by Reuters (June 25, 2015), Goldman Sachs Advent made $715 million the first day of being traded on the New York Stock Exchange, which is $500 million more than Madison Dearborn made on the sale of TransUnion to Goldman Sachs Advent four years ago. The TransUnion (August, 2015) earnings statement for the second quarter of 2015 supports that strong financial performance of TransUnion since the multiple organizational changes.

In today's highly competitive and increasingly global market, organizations like TransUnion must have employees that can successfully navigate the technological advances, innovation requirements, regulatory environment, and financial challenges in order to maximize the benefits of the organizational changes and create a high-growth, innovative company. Employee motivation constructs inform the results of the changes at TransUnion and organization praxis that can enable other organizations to equip employees to successfully manage performance during organizational change and achieve the desired outcomes (Jetten, O'Brien, & Trindall, 2002; Ivancevich et al., 2014; Pinder, 2014).The hope is that this case study will provide a valuable tool

that will inform organization behavior theory, evaluate future restructures, and develop appropriate interventions (Baxter & Jack, 2008; Patton, 2005).

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ACCOUNTING MAJORS' PERCEPTIONS OF FASB'S PROPOSED ACCOUNTING STANDARDS UPDATE: CLASSIFICATION OF CASH RECEIPTS AND CASH PAYMENTS FOR THE STATEMENT OF CASH FLOWS

Sharon Seay, University of West Georgia

ABSTRACT

The Financial Accounting Standards Board (FASB) issued on January 29, 2016 a new Exposure Draft to address the classification of certain cash receipts and payments on the Statement of Cash Flows. FASB's Emerging Issues Task Force (EITF) was commissioned to research possible additional guidance on eight specific cash flow issues with the objective of reducing the existing diversity in practice. Stakeholders indicated that current GAAP was either unclear or did not exist relative to how and what an entity should consider in determining cash flow classifications. This paper addresses the issue of separately identifiable cash flows and application of the predominance principle. Current GAAP is unclear regarding whether and when cash receipts and payments should be classified into more than one class of cash flows and when classification should be based on the predominant cash flow. The current Exposure Draft for this Proposed Accounting Standards Update (ASU) is open for comment. As my Intermediate Accounting class is studying the cash flow statement currently, I have incorporated into my course content the ASU material as required reading. Utilizing the background information contained in the ASU, examples of application, and ASU questions for respondents, I have surveyed my students to determine their responses to the cash flow statement classification issues as well as their rationale for those responses. My paper provides the descriptive statistics and multivariate analysis results of student responses. As future accounting professionals, accounting students' perceptions of current accounting issues are important. My results provide insights into the critical thinking and analysis skills of students, and how educators can improve those skills. My paper also demonstrates how educators can motivate accounting students to keep abreast of current accounting issues and apply their conceptual framework knowledge to assess the relevance of proposed solutions to those issues.

EFFECTS OF THE WASHINGTON MUTUAL FAILURE

Kelly Pittman, University of the Incarnate Word
April Poe, University of the Incarnate Word
Theresa Tiggeman, University of the Incarnate Word

ABSTRACT

*This inspiration for this paper is the case study Subprime Loans: The Under-the-Radar Loans that Felled a Market (Jennings, 2012). This paper introduces the issues surrounding the subprime mortgage market and relates the risks to the borrower and the lender highlighting Washington Mutual as an example. While looking at the ramifications and the systemic effects of the collapse of the subprime mortgage market, this paper discusses incentives of lenders to recommend loan products such as subprime mortgages and reverse mortgages. Additionally, this paper addresses North Carolina's anti-*predatory lending law. *This paper also illustrates the shortcomings of SOX and the auditors' assessments of internal controls. Finally, this paper says a few words about ethics in business schools.*