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VALUATION OF OPTIONS AND GRANTS IN CASES OF WRONGFUL TERMINATION

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ABSTRACT

Sylvia Finley, Operations Manager for Microboards Corporation of Houston, Texas, was terminated from a position she had held for ten years. The company's justification for the termination was that she missed an important meeting. However, Sylvia was convinced that her termination was a result of bias against African-American females. She appears to have substantial evidence of the bias and has brought a law suit against the company for wrongful termination.

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THE USE OF CASE ANALYSIS AND COMPETITIONS TO ASSURE LEARNING AND SCHOOL- WIDE QUALITY

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ABSTRACT

Accrediting agencies have mandated that member schools provide evidence of the assurance of learning of students in the educational process. This study describes a learning structure based on student participation in case study analysis. After training 103 business students in case method analysis an assessment test of concepts underlying case analysis was administered. Students were given two opportunities to pass the assessment test with a score of 80 percent or higher. The first assessment had an overall pass rate of 87 percent. It was found that upperclassmen performed significantly better than underclassmen with an average score of 91 versus 84 percent. The authors validate the use of the case analysis by engaging students in national case competitions. Based on the portfolio outcomes of the case competitions the authors create an annual Key Performance Index for the School. This index assesses the School's overall success in competing in and winning national case competitions. It is suggested that the combination of case analysis training, followed by competitive case performance, provides important student competencies and skills and that the data gathered from such activity outcomes can be used to assess the quality of the educational delivery system of the School.

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“GROWTH STRATEGIES FOR RETIREMENT: BABY BOOMERS, GENERATION X OR MILLENNIALS” 2008 CASE STUDY

The Executives of the Prudential Financial and
Professors of the Hampton University, School of Business

(Disclaimer: Some of the elements and names in this case study are intentionally fictitious. The case is meant to illustrate a business situation and not to highlight a correct or incorrect business practice or process.)

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THE AFRICAN-AMERICAN ECONOMIC PLAN: A FORMULA FOR TURNING INCOME INTO WEALTH

By Susanne Toney, Hampton University, Hampton, Virginia
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In a recent article by Credle and Harper (Daily Press, May 2005), it was argued that “Blacks may have to stop spending if they are too close the wealth gap”. Two recurring questions received from readers have been “what good will it do?” and “how do we get started?” The response to the question of “what good will it do?” can be answered in two ways. First, when framed from the perspective of a capitalistic society to the extent we reduce the so-called wealth gap and are increasingly owners of banks, insurance companies, real estate and the tools of production, the greater the possibility of the enhancement of our hospitals, our universities and our communities. Hence, the shift from consumers to savers, investors and producers will result in less exposure to sudden adversity and *freedom* from the reliance on others to determine the destiny of “the community”.

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SERVICE LEARNING THROUGH VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM: STUDENTS PERCEPTION OF THE VALUE OF VITA

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Service-learning is an education methodology where students are learning through meaningful service to their community. Typically students are involved in one or more community service work/projects which directly or indirectly relates to some subject area of their interest for active-experiential learning. Other related skills such as leadership are also superimposed in the most service learning environments as students could be involved in designing, leading and implementing a part or whole of the program. Several universities and colleges put special emphasis on the active learning through community service or related programs. At the Hampton University, several programs including the Leadership Institute for students have special curriculum requirements for community service. The School of Business at the Hampton University does not require a service learning component explicitly in its curriculum. However, several course/programs have option of service learning activities. The accounting program provides an option for all students through Volunteer Income Tax Assistance (VITA) program.

In the rapidly changing business world of today, a component of service/experiential learning is becoming very important. This is very well recognized and documented in the accounting education area through the report of Accounting Education Change Commission (AECC, 1999.) The AECC proposes that student should receive accounting education as active participants in the learning process as oppose to traditional classroom teaching where students are passive recipients of information. The VITA site at the Hampton University is an effort to provide the active learning environment through community service. The Hampton University has a very active VITA site. According to IRS website, it is one of the top VITA site on the colleges/universities' campuses in the nation. The Hampton University started its VITA site more than 20 years ago. Initially, it started as a weekend service to the community. Students provided free tax assistance over one-three weekends during each tax season. However, the VITA program structure at the Hampton University was changed about eight years back. Currently, we provide free tax assistance to the community three-four times a week for 10-12 weeks every tax season. Moreover, its volunteers are available during the regular business hours as opposed to the previous weekend only model. The Hampton University's VITA program processes approximately 500-600 returns per year for past four years. The site is mostly run by the student volunteers who receive training in IRS approved tax software from IRS representatives over a weekend in January of each year. Approximately 10-15 students volunteer their time, 4-6 hours each week under supervision of an accounting faculty member.

To study the perceived value of the VITA experience, a survey instrument was developed. The instrument was administered on the students and alumni of the program. 60 surveys were sent out. Out these 60, 32 surveys were returned. Two surveys had been rejected due to multiple missing data. The analysis of the data set is currently in progress. The preliminary results show that the volunteers considered the VITA training as a great tool for enhancement of their income tax law knowledge. A statistically significant number also indicated that it is tool to CPA examination preparation. [TOP OF THE PAGE](#)

THE USE OF THE ACTIVITY-BASED MATRIX MODEL TO ASSIST DECISION MAKING IN HIGHER EDUCATION

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ABSTRACT

The purpose of this study is to present a model that can be used by top administrators to profile and assess academic units of the University in a logical framework. The format is easily developed and results in significant information to assess the interaction among academic units and the economic effects of these interactions. From this model the efficiencies and effectiveness of academic units can be used to make decisions with respect to the allocation of scarce resources. The authors create a model which tracks the revenues from credit hours generated by students within the School, the Department, and the program, attributable to students of the majors of a school and from credit hours contributed to the school from students with a major outside of the major. The authors go a step further by using the model to track credit hours generated outside of the school by the students of the school. The by-product of the resulting matrix of department by department connections serves to identify service base departments, production departments or hybrid departments. Where service department have more credit hours generated by outsiders than majors of the unit. Production units have the opposite and hybrids are a mixture of majors and outsiders. It is argued that armed with this data -which can be directly placed on a profit margin basis, upper management can make informed economical decisions regarding what departments to sustain, merge, or eliminate to survive or prosper in a declining economic environment.

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