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Hampton University, School of Business

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## **THE SELECTION OF ACCOUNTING SOFTWARE TOOLS FOR SMALL BUSINESSES: ANALYTICAL HIERARCHY PROCESS APPROACH**

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*This paper focuses on the need of a structured methodology for evaluation and selection of small business accounting software tools. There are several competing accounting software tools available for small businesses. This research considered three such tools, namely QuickBooks by Intuit, Peachtree by Sage Software and Microsoft Office Small Business Accounting by Microsoft Corporation. Every accounting software tool is not suited for every possible need of a given small business. Furthermore, these tools change with the time therefore their quality and applicability changes with time as well. This creates a need for an easy and systematic method for evaluation of these software tools based on the business needs of a small business. The paper presents an analytical hierarchy process (AHP) (Saaty, 1980) based on scheme, which allows quantifying the qualitative decision criteria involved in the selection of the accounting software tools for small business.*

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## **AN EMPIRICAL INVESTIGATION OF THE IMPACT OF AMENITIES ON COUNTY-LEVEL MIGRATION IN MISSISSIPPI: AN INTRA-MSA STUDY**

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*CNN Money.com annually reports the ten fastest growing U.S. counties. Not surprisingly, amenities are consistently among the factors used to explain such growth. In a similar report, American City Business Journal uses twenty statistical indicators to rank 3141 counties and independent cities across the United States. Mobile American households seeking a better quality of life are increasingly referring to such reports when assessing potential origin and destination counties. Large population shifts and their associated problems are a cause of concern for many U.S. metropolitan areas. The National Association of Counties defines a Metropolitan Statistical Area (MSA) as a county or group of contiguous counties that contains at least one city with a population of 50,000 or more or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. In addition to the county or counties that contain all or part of the main city or urbanized area, an MSA may contain other counties that are metropolitan in character and are economically and socially integrated with the main city.*

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## **LENDING PRACTICES IN BLACK-OWNED COMMERCIAL BANKS**

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*It has often been suggested that the funds available in Black-owned commercial banks could serve as a source of development capital in the Black community. This presumes however that Black-owned banks are strongly motivated to make their funds available to meet such funding needs. It also assumes that such banks place greater emphasis on satisfying the development needs of the Black community than on maximizing institutional profits.*

*This study derives and tests a loan supply-demand model of lending behavior at Black-owned commercial banks in order to ascertain the major force influencing lending. Data consisting of the dollar amount of loans made over a two year period and economic items hypothesized to be related to such lending is used to build the model. The results show that such banks tend to follow a more cautious policy in their lending activity and do not function effectively as development facilitators.*

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**“THE DEVELOPMENT OF THE CASE-BASED LEARNING AND ASSESSMENT OBJECTIVE: THE CASE OF PRUDENTIAL INSURANCE COMPANY’S OPTIMAL ENTRY STRATEGY TO CHINA”**

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

*In this case the Prudential Insurance Company is searching for a strategy to introduce its insurance policies into China. “The Case of China” is partly based on real and hypothetical data and places students in the role of an outside consulting group who must recommend a strategy to management, based on three or possibly four strategies. Prudential International Insurance requests that the Consultants offer their opinions on each of the three potential strategies assuming an initial investment of \$100 million for Prudential. There is no pre-determined solution. Students must use the knowledge and resources to write a “realistic” solution to the international business decisions faced by Prudential. Students will subsequently be required to present and defend such findings to a panel of experts composed of Hampton University professors and senior management from Prudential.*

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**“ASSESSMENT OF BUSINESS PROGRAMS ASSURANCE OF  
LEARNING OBJECTIVES BASED ON THE PERFORMANCE OF STUDENTS  
IN NATIONAL CASE STUDY COMPETITIONS”**

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*Many business schools have participated in case analysis as a teaching methodology. So much so, that the case methodology has evolved to be both an educational enhancement tool, and a very effective public relations and recruitment tool by many of the nation's corporations. These corporations utilize the competitions as an approach to “round up” the best and the brightest students of most targeted schools. Case analysis with rigorous competitions can enhance a school's recognition and provide financial and non-financial awards to students. At Hampton University School of Business, the development of case analysis is a required component of the School's Leadership Application Program. Students are required to review various methods to solve cases using on-line resources and subsequently demonstrate competency by passing a case analysis test with at least an eighty percentage average.*

*In this paper, we go further by advancing a methodology which can be used by most business schools to assure student professional development, accountability, and school-wide continuous improvement in fulfillment of mission and accreditation standards. Such standards include assurance of learning goals in line with the mission of most of the nation's business schools. The rigor of external case competition performances serves as a generator of the business-related competencies and skills across business disciplines. These skills include critical thinking, reflective learning, ethical reasoning, and written and oral communication. Additionally, in competition, students must demonstrate the appropriate use of technology to convey business solutions. Moreover, case competition develops problem solving abilities, analytical and quantitative techniques, statistical analysis, and reasoning skills.*

*This methodology includes an examination of the students' performance in the case competitions to create an assessment and monitoring tool. Monetary benefits and expenses can be quantified. The enhancement of reputation associated with winning the contest is not directly quantifiable, but can be gauged by the number and strength of the competition (based on national rankings) and in the relative sense, by accomplishing more this year than in previous years. Thus, case performance can be tracked over time. The competition assessment method (or Hampton model) includes factors such as the number of schools participating, the placement of the team (1<sup>st</sup>, 2<sup>nd</sup>, or 3<sup>rd</sup>), the dollar amount of the reward as well as the cost of participation, the ranking (or quality) or competitors, etc. The case structure is somewhat related to a portfolio of stocks that when aggregated, produce a return. Hence, from this model a weighted average performance index based on these factors has been developed to determine if the school is doing “relatively” better this year than last year, thus providing a key performance indicator for the school. The approach can be used by most schools that participate in such contests.*

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