Newly Accepted Refereed Journal Articles

Steve Markham, Lynda Aiman-Smith, and Angus Kingon


The valley of death is the gap of resources, decisions and activities that lies between research and the beginning of commercialization. The valley analogy identifies the work and issues people face in a place along the development cycle about which we have very little understanding. Role theory is used to predict and explain behaviors in the valley. Actors in the valley are seen as informal role holders: champions, sponsors and gatekeepers. These roles correspond to specific development activities of awareness and recognition; demonstration; and acceptance and transfer. Survey results of 272 respondents elucidate the extent of pre-product development as well as the type of activities done on projects before ideas enter into formal product development programs.

Paul Williams


Accounting for and ownership of U.S. private employee pensions has long been a controversial and politically contested terrain. The uniqueness in the U.S. of using employers as the principal provider of pensions makes the reporting of pensions more problematic since the corporate employers providing pensions aren’t strictly accountable to only the pensioners. Over the last quarter century there has been a marked swing in power toward management and away from employees making it possible for increasing numbers of U.S. companies to switch from conventional defined benefit plans to cash balance plans. This paper provides a “case” study of how accounting standard-setters framed the pension reporting problem vis-à-vis how they frame the “reporting problem” in general. Utilizing various sources of commentary about the phenomenon of cash-balance conversions, we triangulate on the pension problem to demonstrate how current FASB disclosure rules fail to satisfy the condition of neutrality and how those rules have facilitated the shifting of economic risk from shareholders to employees.

Publications

Fanis Tsoulouhas

Grants and contracts

Joe Brazel

Financial Industry Regulatory Authority grant

Presentations

Lynda Aiman-Smith


Bruce Branson

Bruce Branson was an invited panelist at the Financial Management Association (FMA) Annual Meeting on October 19. Bruce participated in a panel discussion on Enterprise Risk Management that focused on the value proposition of an ERM program implementation and on NC State's ERM Initiative activities as they relate to curriculum development and research support. An edited transcript of the panel discussion is forthcoming in the *Journal of Applied Finance*, Spring 2008.

Turanay Caner


Julie Earp


Pablo Guerron

Presentations to Macroeconomics Reading Group, Duke University; Federal Reserve Bank of Cleveland's conference on DSGE Models; Latin American and Caribbean Economic Association Meetings, Bogota Colombia.
Art Padilla

Art Padilla gave a keynote October 5 at the President's Leadership Series at the University of Illinois-Champaign-Urbana, on Commercialization and Universities. He also gave a seminar the day before on leadership for Ph.D. students in management and in higher education.

Fay Cobb Payton

"From Analytics to Health Policy," Infinite Possibilities Conference, NC State University.

Denis Pelletier

"Evaluating Value-at-Risk Models with Desk-Level Data," October 17 at The Cass Business School (City University, London, England), October 18 at the University of Manchester (England), and October 26-27 during the "Multivariate Volatility Models" conference in Faro, Portugal, October 26-27.

"Non-Nested Testing in Models Estimated via Generalized Method of Moments" at Université de Toulouse, France, October 22.

Eileen Taylor

"Knowledge Sharing among Accounting Academics in an Electronic Network of Practice" with Uday S. Murthy (USF) October 12, workshop at the University of South Florida, Tampa, FL

"Determinants of Voluntary XBRL Adoption in the United States" with Al Chen (NCSU) October 18 and 19, Seventh Annual XBRL Conference, Bryant University, Providence, RI

"Interactive Financial Reporting: An Introduction to Extensible Business Reporting Language" with Ann Dzuranin (USF) October 18 and 19, Seventh Annual XBRL Conference, Bryant University, Providence, RI

Beverly Tyler


Richard Warr


Other accomplishments

Gary Palin

Organized and hosted IMPACT 2007 workshop on October 5 – 6, 2007 at the State Club on Centennial Campus. 78 leaders of university social entrepreneurship programs attended.

Fay Cobb Payton

NC State First Year College Faculty Fellow

Presenter and Honorary Member, Southern University, NSF-Sponsored International Center for Information Technology Research