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FROM THE EDITORS

This issue of *Quarterly Review of Business Disciplines* opens with the research of Diane Bandow and Tish Matuszek, Troy University, which underscores the need for continuous improvement in technology knowledge and improved online teaching methods for business faculties, which was found lacking during the rush to embrace technology during Covid-19. Deborah Goodner Combs and Christi Mattix, Missouri Southern State University, write that very little headway has been made to incorporate accounting sustainability into the traditional college curriculum even though the Big Four accounting firms have sustainability departments and investors are demanding a sustainability framework for comparability and consistency. C. Christopher Lee, Joseph Quattropani, Donghwi Seo, and Hyoun-Sook Lim, Central Connecticut State University, examine generational differences in employee retention during Covid-19 to provide insight for how to manage retention between generations - Gen Z, Y, & X.

The study of Alexander Chen, Michael Rubach, Thomas Snyder, and Michael Blanchett, University of Central Arkansas, seeks to identify the demographic background and personal attributes that explain success for minority entrepreneurs. The research of John Mark King, American University of Sharjah, identifies the use of Face-ism theory in the YouTube images of the 2020 U.S. presidential candidates. How images of candidates are displayed in news content may have an impact on voter perceptions of the candidates, thus making this study relevant to public relations.

Margaret A. Goralski, *Quinnipiac University,* Editor-in Chief

Charles A. Lubbers, *University of South Dakota,* Associate Editor

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FACULTY DEVELOPMENT AS A 21ST CENTURY PARADIGM OF CORPORATE SOCIAL RESPONSIBILITY

Diane Bandow, Troy University

Tish Matuszek, Troy University

ABSTRACT

The COVID pandemic highlighted an underlying issue in higher education: Lack of employee development in business faculties throughout the country. There is concern that instructors are out of touch with students and technology. This was demonstrated by the rush to embrace technology for those who were not familiar with online teaching platforms as the pandemic increased in ferocity. The need for business faculty to expand their knowledge of technology as well as teaching methods to remain effective at teaching was immediate and experienced by many as a painful event. Business faculty members are not as knowledgeable about theory of teaching, having focused, instead, on their disciplines. Technology literacy is a challenge especially for faculty members teaching graduate programs, because the students may be more well-versed in technology than the faculty member. With the increasing numbers of students in online education and the adult students in graduate programs, business faculties must consider more effective teaching preparation to continue having a positive impact on students. By looking through the theoretical approaches of stakeholder theory, andragogy, and corporate social responsibility, faculty development can be addressed through an effective framework and integration of developmental areas, elements, and supporting activities to better address effective graduate online teaching and learning in the 21st century.

Keywords: online graduate education, faculty development, ethic of care, andragogy

INTRODUCTION

One reason why many people believe that college education is less important than in earlier times is that college instructors are teaching as they were taught, and that tradition has become institutionalized into higher education. Consequently, there is a prevalent feeling that instructors are out of touch with today's students….and they are. As Rouse and Thomas (2021) indicate, even the youngest of our students is expected to be technologically adept just to pass a beginning information systems class.

As a result of the COVID pandemic, there has been a crush to get traditional classrooms pushed into online environments as a means of keeping students safe and moving forward with their educations. At the same time, there is an exploding need for students to become technologically adept across platforms and devices, toward fully understanding and applying high technology as a means of meeting daily operations requirements (Rouse & Thomas, 2021, np).

However, many higher education business instructors are not as sophisticated as many students with respect to teaching or with respect to technology. While many instructors remain current in their disciplines, fields where they are subject matter experts, the same cannot be said for their teaching methods and, often, for their use of technology. Many business instructors are simply not knowledgeable about teaching theory or methods. They were often allowed to simply walk into a classroom without any practice or study in the science of teaching. In addition, they have been asked to design and teach online courses with little, if any, employee development to help them prepare for the challenge.

The importance of online teaching has never been more salient than during the time since March, 2020, when schools began to close to limit the impact of the COVID pandemic. Globally, 1.3 billion children have not been able to attend school, because of the pandemic, while 90% of students faced school closures (BookBaby Blog, 2021). However, as many universities discovered, their faculties and systems were unprepared for the challenges of teaching online fulltime.

Post-secondary online education continues to grow. This growth includes online courses as well as hybrid or blended approaches. Fully online, blended or hybrid courses constitute 25 to 50% of courses, pre-pandemic, where common components such as instructions, assignments and discussions are online. For the purposes of this paper, hybrid courses, blended courses, or any activity in a course that uses technology for communication and education purposes is defined in as "online" education. This also includes face-to-face, Web-enabled, virtual meetings through chat and teleconferencing. Effective online education presents numerous challenges for higher education institutions as well as faculty members who teach in these programs, because online enrollment has increased every year since 2012 (Schmidt, Hodge, &Tschida, 2013).

Hilliard (2015) points to an online survey that shows the expansive, global growth of blended learning at a rate of 46% +. This number is corroborated by National Center for Education Statistics (2021) which reports that 6,932,074 enrolled in online courses at postsecondary institutions in Fall, 2018. The University of Texas at El Paso (www.utep.edu, 2018) noted 68% of online students are experienced professionals with average age of 32 years, and graduate students are twice as likely to earn a degree online. Similarly, Troy University, a first mover in online education, found that 80% of online students are employed for 40 or more hours per week, average age is 32 years, 63% are women, and 30% are African American (2020). Inside HigherEd (2021) reports that 63% of online students are attending online courses because of the work/life fit rather than because it is their preferred mode of learning. Most students (80%) report improving their soft skills, e.g., critical thinking, time management, and attention to detail, and almost half of the students report intentions to take additional classes from their school after graduation. Most students (84%) considered online education "worth the cost." Taken together these statistics indicate an expanding student interest in online education that requires well developed online faculty members to meet market demands. As markets continue to grow, a primary differentiator within the industry and provider of value will be knowledgeable and well-trained faculty members.

This paper addresses the employee development issues in preparing a university Business faculty for the realities of working online. This paper addresses the need for stronger teaching preparation of all university Business faculties, particularly in their work with graduate students online. This paper also emphasizes the issues of online faculty development with respect to its impact on students, providing recommendations to improve teaching and learning.

LITERATURE REVIEW

Thomas, Thomas, and Wilson (2013) identified challenges for management education and derived key issues from their investigation to include the role of the faculty as well as information technology (IT), and new/emerging areas, e.g. globalization, the influence of competition, and performance measures. The importance of having well trained online faculty members constantly pursue professional development to maintain a strong working knowledge of current teaching environments and organizational issues is further emphasized as a primary need in today's online teaching environment (Nooruddin & Bhamani, 2019; Hott & Tietjen-Smith, 2017).

Faculty Development

Camblin & Steger (2000) defined faculty development as any endeavor which is intended to improve the performance of faculty in all areas of their profession including as advisors, scholars, administrative leaders, and as contributors in decision-making for their institutions. With constantly changing technology, updated literature, and burgeoning student needs, institutions must support faculty development to meet market demands in an increasingly competitive environment. However, institutionalized barriers to faculty development exist, and include lack of pedagogical/andragogical training, lack of time, lack of incentives, tensions with professional identity, and the expectation to do more with less resulting from reduced budgets (Schmidt et al., 2013). The lack of andragogical approaches in the literature is also evident, and needs to be addressed immediately, again to meet market demands for meeting the needs of adult learners.(Knowles, 1978; Knowles et al., 2005; Yarbrough, 2018).

Camblin & Steger (2000) provide five areas of faculty development. These include instructional development, professional development, organizational development, career development, and personal development. Instructional development, for example, emphasizes developing faculty capabilities in instructional technology, media, and curricula. Professional development focuses on individual faculty and their professional roles while organizational development includes institutional needs and priorities as well as the organization. Career development includes preparation for career advancement, such as tenure, and personal development includes the growth of faculty members through life planning and interpersonal skills. Camblin & Steger (2000) also note that each faculty member will be at different stages in his or her career with different needs and different priorities. College of business mission and goals must be tied to faculty requirements, and meeting the multiple needs involved with faculty members and the institution requires diverse goals. One item specifically recognized is that while the University is a community of learning, it's also a learning community and thus owns the responsibility to provide opportunities for learning to occur throughout the staff and faculty.

The most important elements in faculty development are training, motivation, and support, but incentives are needed (Fang, 2007) along with positive reinforcement and formal evaluation. Fang's (2007) model for a performance-based faculty develop plan includes five specific elements: 1) formal training, 2) communities of practice, 3) performance support, 4) formative evaluation, and 5) knowledge sharing. Later in this paper, the five elements are integrated into a development model to provide different means or approaches to accomplishing the 5 areas of professional development from Camblin & Steger (2000). The responsibility to determine what is most relevant and in alignment with the university's mission, vision and goals lies with the university itself to be an active participant in its employee development.

Hott and Tietjen-Smith (2017) posit that faculty professional development is critical to support effective teaching, research and service. Their survey of faculty members found that approximately 77% of respondents reported receiving free professional development while only 61% received funding for professional development activities. They assert that universities must be willing to offer resources and guidance to support faculty in the research, teaching and service endeavors. Regrettably, these statistics indicate a shortfall in resources to support improving the faculty, the core workforce for any educational organization.

Andragogy

Another area of focus that is germane to employee development for business faculty members includes the limited literature and discussions on andragogy (Knowles, 1978; Knowles et al., 2005; Yarbrough, 2018), especially with respect to graduate education as described earlier. Many of the adult students in graduate programs return to higher education after acquiring significant experience in the workplace or military service. These students are looking for promotions and advancement opportunities to further their careers or to support career moves. However, many graduate school educators continue to rely on the principles of pedagogy, the science of teaching children, rather than andragogy, the science of teaching adults (Redman & Perry, 2020).

Yarbrough (2018) integrated numerous learning theories such as social development theory and critical reflection to recommend structure in online courses that effectively supports learning. Some of these include, but are not limited to, scaffolding to build critical thinking (Browne, Hough, & Schwab, 2017), applying knowledge from personal experiences, exchanges between students, exchange of resources among students and instructor, and building a sense of community. This is significant, because effective application of these tactics supports engagement and participation in the online classroom. These tactics also support transformative learning and introspective questioning related to each student's existing beliefs and assumptions.

Bandow and Matuszek (2020) demonstrated the importance of andragogical methods in their work with graduate students. Because the average online student has reached full adulthood, focused emphasis shifted from traditional pedagogical methods to real time projects, opportunities for reflection, teamwork, and other approaches associated with using andragogy as a philosophy for teaching. Their work demonstrates students' abilities to achieve high learning outcomes by leveraging their work/life experience into course work. Students generate working planning documents for organizations, including the military, that are currently in operations. Their work reinforces the need for faculty members to be competent in appropriate teaching approaches for online students.

ETHICAL CONCERNS

The basis for faculty development can be found in several theoretical areas. For the purposes of this paper, the focus will be on stakeholder theory, ethical theory as found in the ethic of care (EoC), and corporate social responsibility (CSR).

Stakeholder Theory

Freeman built on earlier ideas about the role of stakeholders in organizational life (1984, as cited in Okunoye, Frolick & Crable, 2008; Freeman, 2009). The primary assumption of Stakeholder Theory is that the organizational environment consists of numerous stakeholders, all of which have an impact on the effectiveness and behavior of the organization (Okunoye, et al., 2008). In the case of higher education, stakeholders in employee development include, but are not limited to, administration, faculty, students, alumni, program advisory boards, parents, and employers of the alumni. Okunoye et al. (2017) examine how stakeholder theory provides the opportunity to see through different perspectives, and the influence of the end-users is acknowledged while management recognizes the influence of other stakeholders.

Stakeholder theory allows organizations to take a comprehensive view not only at strategies and policies but also implementation. This allows organizations to determine the effects on stakeholders as well as how much stakeholders are involved. Weick (1976) as cited in Okunoye et al. (2008) proposes that educational organizations do not necessarily work as a set of dense and tight procedures, but are, instead, the interaction of loosely coupled components. For this paper, those components are stakeholders that function independently as well as interdependently to impact the educational organization.

People in organizations, including educational organizations, find themselves hard pressed either to find actual instances of those rational practices or to find rationalized practices whose outcomes have been as beneficent as predicted, or to feel that those rational occasions explain much of what goes on within the organization. Parts of some organizations are heavily rationalized[sic] but many parts also prove intractable to analysis through rational assumptions (Weick, 1976, p.1).

Weick (1976) goes on to posit that loose couplings are sensitizing devices that allow stakeholders to respond to both the organization and each other. Managing faculty development becomes complex when consideration is given to context. Within the context of 1) meeting institutional, college, and departmental goals, 2) meeting student needs in an online environment, 3) delivering service to both the university and community, 4) striving to fulfill tenure-track requirements, and 5) participating actively in scholarship, one can quickly understand the reluctance to develop and participate in substantive employee development programs that often require substantial resources. Nonetheless, rising to meet the needs of multiple stakeholders is the work of the faculty as well as the larger university, and much of the work can be leveraged through the effective use of information systems that are widely used in today's universities to create competitive advantage.

Ethic of Care

A major focus of higher education leadership is the commitment to fostering and developing employees, which is considered a moral obligation of leadership (Covey, 2004). A central tenet of leadership includes the moral aspect of transforming others, enabling them to become their best toward benefiting the organization, the individual, and society. In this paper, the ethic of care (EoC) (Atwijuka & Caldwell, 2017) is represented by the institutional care of faculty who, in turn, care for the development of students, both actions exemplifying the moral aspect of transformation. Currently, little is known about the ethic of care for postsecondary online instructors or students. (Rose & Adams, 2014).

As defined by Atwijuka & Caldwell (2017), EoC is a moral and ethical theory that focuses on the human aspect of ethical decision making as it relates to key relationships and is not merely another aspect of Kantian theory/deontology, virtue ethics, or utilitarianism/teleology. Ethic of care was originally developed from a feminist perspective toward understanding moral choices, because earlier theories relied on universal standards that did not allow for human interaction (Reamer, 2016). Later, ethic of care came into use as a model for moral behavior.

Ontologically, the ethic of care is at the core of action and moral reasoning. Because of this, the ethic of care does not have a set of absolute principles; instead, decisions are based, not on a duty, but on a desire or tendency or inclination.

> Carists "claim that special responsibilities can arise within particular relationships…that do not hold universally; they also see certain relation-building emotions as being no less important than reason. Finally, they suggest that even our personal autonomy is partly produced by our relationships." (Reamer, 2016, para. 6)

Natural caring is best exemplified when we care for another, because we wish to do so. Key dimensions of the ethic of care include primacy of relationship, complexity and context, mutual well-being focus, and engaging the whole person, a central issue for employee development. Emphasis is on mutual development along with well-being and the relationship itself (Reamer, 2016).

EoC for students. Post, Mastel-Smith, and Lake, (2017) identified nursing student perceptions of instructor caring in an online environment. The goal was to provide a theoretical understanding through which creation, delivery and evaluation of online courses could be conducted. Watson's (2007) Theory of Human Caring (as cited in Post et al, 2017; Watson, 2012), focuses on caring relationships between patients and nurses. Watson's (2007) work also serves as the framework of the study and as the foundation of the nurse-patient relationship. A definition of online caring presence was proposed as, "Faculty and students, mutually present and engage, create a connection promoted by faculty's affirmations and sensitive feedback in a safe environment for the purpose of student success" (Post et al., 2017, 54). This investigation is very limited with a small sample but demonstrates the need for faculty to provide a supportive and caring environment to encourage and support student success.

While there is well accepted support for care as a part of teaching, very little is known about the nature of the care relationship between faculty member and online student. As a consequence, there are limited answers to the questions, "How does an instructor demonstrate care in the online environment? What is the role of care for graduate students in the online environment?" (Sitzman &Lener, 2006) Post et al. (2017) provide multiple examples of how to convey EoC to students in an online environment such as, but not limited to, immediacy of feedback, multiple contact options, responding to discussion board posts, and providing some flexibility when students have personal issues that may conflict with due dates. Students want to know that someone is out there who cares about their success and need access to the instructor teaching the course. Ways to create a high-touch feeling in the online environment includes videoconferencing, course materials to read, participating in online discussions instead of face-to-face discussions, Skype sessions, and one-on-one feedback that may not be available in face-to-face courses (Schmidt et al., 2013).

Post et al. (2017) report that the most important aspect of online teaching to students is whether online instructors find different ways to connect with students. Nooruddin and Bhamani (2019) point to the established, directly proportional relationship between teacher's learning and students' achievement.

EoC for faculty. EoC for faculty is often enacted between the institution and the faculty through a laissez-faire approach to interventions. Such an approach is presented as a hands-off policy to protect the instructors' academic freedom. However, academic freedom does not resolve instructors of the responsibility to develop job-necessary skills nor does it resolve the responsibility of the university to provide appropriate development opportunities.

Transitional ethics have been identified by Drake, Meckler, and Stephens (2002), when examining career stage transitions of younger employees. Early studies acknowledged the developmental perspective as a key issue that has been ignored in organizational literature in general. Many new employees are not mature adults, and this is often overlooked in discussions regarding leadership and ethics. The core assumption that all employees are "mature adults" cannot be supported, because new employees of all organizations often join with the expectation that they will receive support and development that fosters a move into adult roles. A psychological contract develops in the face of socialization and training expectations, whether explicit or implicit, through the nature of joining a new organization either as a student or as an employee. Further, the onus falls to the university to provide acculturation support as well as a full-bodied response to employee development as a means of maintaining high quality faculty members.

The authors of this paper posit that maturing within the profession is similar to maturing with age. Those in new professions, regardless of age, also lack maturity in the profession as well as the experience required to perform effectively. Super (1983) discusses this as career maturity and links career maturity to mastering processes, e.g. exploration, plan fullness, decision-making, information gathering, and reality orientation. In career transitions, roles of supervisors are often limited, but broader support is possible through mentoring and participating in the roles of mentors (Banerjee-Batist, 2014). The literature is very clear that most supervisors are ill-prepared for this helping role (Drake et al., 2002).

Corporate Social Responsibility

Although a consensus definition of corporate social responsibility (CSR) has been elusive in the literature, Christiansen, Mackey, and Whetten (2014) note that individual actions define CSR within the organization. Linkage to stakeholder theory is in the earliest study about CSR (Christiansen et al., 2014), suggesting that transformational leadership provides the foundation for more recent work on CSR and leadership, especially when considering moral and altruistic approaches because transformational leadership in directly impacts the behavior of others. The authors identify a gap in the literature relating to the emergent leadership scholarship focused on servant leadership. Instrumental CSR involves minimal legal compliance and represents one extreme while altruistic CSR represents the other extreme. Both involve corporate attention to stakeholders beyond simple attention to shareholders as well as contributions to society.

The new forms of leadership embrace ethical and responsible approaches and are illustrated in servant leadership (Greenleaf Center for Servant Leadership, n.d.). Although sharing some elements with transformational leadership, servant leadership is unique, because it contains a moral component. Research findings suggest the need to integrate the multidimensional aspects of CSR in scholarship. The authors suggest that the study of servant leadership be encouraged in graduate management programs. Such an approach emphasizes how leadership can develop trust with others in the organization. At the same time, leadership also creates empowerment through participation in decision-making, encourages growth and success as well as ethical behavior, and creates value for those outside of the organization (Christiansen et al, 2014).

Ethic of Care, Stakeholders and CSR

Andre (2012) proposed that the ethic of care is a determinant for stakeholder inclusion and corporate social responsibility (CSR) perception in business education, thus integrating all three approaches. Andre's (2012) study results indicate that among students, EoC has a relationship to stakeholder inclusion, indicating there is an established relationship between care theory and CSR.

Andre (2012) posits that only through developing personal care ethics in students can they perceive CSR as a valuable element in the future. Ethics was noted as being prerequisite to CSR to include showing how people must be considered when implementing CSR as well as the moral grounding in care ethics, perhaps even more so than virtue ethics. Andre (2012) notes the essential similarity between stakeholder theories and care ethics, because ethics of care are typically focused on relationships. When CSR is relevant, businesses have a duty towards society which addresses the moral aspect, because this is the ethical approach. The normative approach is the instrumental requirement, as obligations can be enforced by law or regulations.

The basis for the ethic of care as it is derived from the moral development of psychology and can be both disposition and practice (Nicholson and Kurucz, (2017). Ethic of care applies to faculty from the institution to students from the faculty, and from graduates to their organizations and their stakeholders. If CSR is relevant, the moral duty towards society is a link which begins in educating about CSR.

FACULTY SKILL DEVELOPMENT

Professional development for online instructors tends to fall into two categories, either the workshop model or the collaborative teams model which includes workshops, training sessions, and one-on-one support. One concern with workshops is they typically focus on technology tools instead of pedagogy or andragogy, thus leaving the faculty member to discern where to use technology and how to integrate it effectively into the practice of teaching. The issue of a philosophy of teaching or appropriate teaching methods is much less likely to be addressed through development opportunities. Consequently, learning integration often occurs informally through the mentoring relationships and is inconsistent in terms of application and practice. Schmidt et al. (2013) identified the most common training approaches used with instructors to be informal mentoring (59%) and internal training courses (65%).

The maturation of online instructors can be identified through increasing course complexity and on individually increasing levels of student interaction and feedback. For example, courses may have the same content, but in the next semester it may be presented differently resulting from formative evaluations by instructors and students. Schmidt et al. (2013) recommend the importance of developing best practices and a body of knowledge, such as shared by communities of practice (Wenger, 1998) which can be referenced and used by online instructors. Developing the body of knowledge aids in continuing professional development for faculty members, because many instructors new to online teaching begin with little, if any, training.

THE ROLE OF PERCEPTION IN ONLINE EDUCATION

Virtual environments lack context, and responsibility for creating context through which they teach and create learning opportunities belongs with well trained, well informed faculty members. Perceptions along with online behaviors play a key role in determining student perceptions of value.

Student perception. Students value perceived connections and interactions with the faculty and noted these to be strong and possibly stronger that in a face-to-face classroom. The perception that faculty members put students first is enhanced through communications such as frequent announcements or email messages, faculty participation in the course, and opportunities for real-time online meetings (Post et al., 2017). In online courses, students like accessibility and flexibility as well as diverse learning opportunities and methods, e.g., individual and group projects, readings, videos, and recorded lectures.

However, faculty engagement and clear expectations are required. In the face of high faculty engagement, online presence of the instructor was perceived as involved, responding and summarizing, giving feedback and making themselves available. Students describe this online presence as “the feeling of another person being there” (Post et al., 2017, p. 56). Course delivery by the instructor was more than simply facilitating content. Students liked the ability to hear recordings, see the instructors face, and to participate. Students liked organized courses and consistent course presentation or standardization. Indications of faculty caring included, but were not limited to, eliciting feedback from students about the courses, arranging for additional or optional learning opportunities, making timely responses, and exhibiting understanding and flexibility with late assignments due to such areas as technical issues. Individualized feedback which included exceptional, detail oriented, meaningful, and motivational feedback allow students to see how to improve. This contributed to the perception instructors want students to be successful. Most importantly, students perceived greater connections and more interactions with instructors online when compared to traditional face-to-face interaction.

Faculty perception. Santilli and Beck (2005) surveyed faculty members to elicit perceptions of online teaching, with a focus on technical and andragogical skills. The faculty reached unanimous agreement that it takes far more time to teach an online course than a face-to-face course. In this survey, faculty found that student to student interaction was the most valuable feature (51%) and faculty in three credit hour courses saw themselves primarily as facilitators, as the instructors also considered it important to build and sustain learning communities (Palloff and Pratt, 1999). However, this facilitator role is not intended to allow technology to replace the relationships or interaction graduate students expect with the instructor.

DISCUSSION

As a result of expansive growth created by increased demand for online education, faculty members who teach online must be competent and comfortable in bringing technologies and appropriate teaching approaches into their instructional designs. Additionally, the need to continuously improve teaching skills and abilities will become ever more important. Staying current in teaching methods and technology while pursuing tenure and participation in their disciplines through publishing and other activities can be a difficult task for many instructors who teach in higher education. Some instructors may also hold the belief that there is nothing "new" to learn, as illustrated by an informal survey which was conducted with faculty at a highly ranked, southern, state-supported university. When asked their preferences for training and development, two thirds of those responding said they do not need to learn anything new.

The larger challenge, then, may be convincing faculty members that they must engage in ongoing professional development, beyond their discipline areas, to focus more on teaching in online environments. However, this must be a requirement of the institution as a condition of employment, and the employee's college and department must convey, support, and reinforce this requirement. The challenge, then, becomes one of providing continuing education to employees who are demonstrated high achievers and notable experts in their fields. In terms of speaking "truth to power", this is a notable hurdle for any business college administrator. Nonetheless, meeting the need for well-developed educators is the most profound need in education today.

To acquire and retain competitive advantage, institutions and individual faculty members must engage in constant employee development activities to maintain relevance in a turbulent environment, such as the current conditions caused by a volatile political scene crossing paths with a pandemic. Virtually every higher education institution has suffered notable challenges in the current environment, so those that continue building value into the faculty increase the likelihood that the institution will survive and thrive despite environmental challenges.

An overarching structure necessary for effective teaching development for business faculty members was proposed by Nooruddin and Bhamani (2019), whereby the mission, vision and goals of teaching development align with the mission, vision, and goals of the postsecondary institution, and, especially, the college of business. This approach provides an umbrella of information and expectations and serves to centralize the requirements for faculty development. This approach is also an initial step in a coherent and cohesive career plan that benefits both the college of business and the business faculty by providing consistent policy and program information.

The authors of this paper emphasize the need for a basic faculty development structure for several reasons, including: 1) to enhance alignment required to support specialized accreditation, e.g., Association to Advance Collegiate Schools of Business (AACSB) (Thomas et al., 2013), 2) to address ethics of care considerations, and 3) to meet stakeholder needs. All of this is done in the name of Corporate Social Responsibility and demonstrates any university's desire to provide high quality education not only to its students but also to its faculty and staff. Additionally, the faculty development structure supports individual decisions regarding discipline interests, research interests, and personal development. Institutions with a teaching mission, for example, will specifically offer opportunities for andragogical/ pedagogical development, because most students in online courses at the graduate level are adults.

Nooruddin and Bhamani (2019) indicate the need for a continuous professional development (CPD) model that becomes available upon entering teaching. The authors of this paper insist that a comprehensive and transparent approach to faculty development provides consistency for faculty members as a way to assess progress in each area against a common standard. An area of ongoing concern is that individual faculty members, especially junior faculty members and recent hires, are often left on their own to determine priorities when specific areas of focus are needed to demonstrate progress toward career goals. Such an oversight sets employees up to fail, because they cannot be knowledgeable without guidance and training in how to succeed within the framework of the university's mission, vision, goals, culture, and values.

INTEGRATED FACULTY DEVELOPMENT MODEL

Table 1 presents a continuous professional development (CPD) proposal as an overarching framework to be centralized into a college of business operations to address professional development needs of the faculty. The following table provides an example of how the different activities and concepts can be applied as an integrated method that provides consideration of the mission, vision, goals, culture, and values. of the college of business.

As seen in Table 1, each faculty member is provided a foundation to begin planning for improving scholarship, teaching, and service while still meeting organizational needs and individual interests. The table also indicates several activities which are used to provide faculty development in each of Camblin and Steger's five areas of essential development. At the same time, each of the elements of Fang's (2007) model for a performance-based faculty develop plan are used across activities to assure that each faculty member has a well-rounded and well-developed plan to support continuous improvement and career maturation. Finally, when taken together, there are a variety of activities to help each faculty member define and achieve important milestones.

Table 1 - Integration of developmental areas, developmental elements, and supporting activities

Faculty Development Framework		
Camblin & Steger (2000) 5 areas of development	Fang (2007) development elements	Areas of development; activities, training, and assignments to support faculty development
Instructional Development	Formal training, communities of practice (CoP), formative evaluation, knowledge sharing	Andragogy skills, mentoring, peer review, reviewing best practices, QM, collaboration with other faculty, curriculum development, formal training, evaluation, technology
Professional Development	Formal training, CoP, knowledge sharing, performance support, formative evaluation	Best practices, mentoring, meetings, conferences, research, collaboration, tenure, evaluation, technology
Organizational Development	CoP, knowledge sharing, performance support, formative evaluation	Committees, department assignments, mentors, best practices, evaluation, technology
Career Development	CoP, knowledge sharing, performance support	Tenure, participation in professional organizations, public speaking, evaluation, technology
Personal Development	Knowledge sharing	Developing personal interests for enrichment purposes, achieving personal goals, technology

RECOMMENDATIONS

Copious opportunities for improving teaching and learning in online education environments exist. Some of the areas emphasized in this body of work are provided here but should not be considered as a complete list, because the list depends on the mission and goals of the institution as well as the graduate programs.

- Give special consideration to improving faculty skills on teaching platforms with technology, in general, and making them aware of the tools and online platform features that are available to enhance teaching and learning.

- Provide a career map with key categories that must be addressed by the faculty member as determined by the institution and the college of business. This will be provided when the faculty member joins the institution and reviewed periodically for progress.

- Identify the needs of faculty not only through experience or maturation in online teaching, but also by experience in teaching, in general, as well as by individual needs. Experience in online instruction is a valuable commodity. Maturation of an online instructor must address and include multiple ways to connect with students as well as the need to provide more instructor and student interaction in addition to student-to-student interaction.

- Mandate a focus on technology, platform, tools, and training faculty and how these can provide more effective teaching and learning opportunities for students.

- Understand that students may value the interaction with faculty more so than they value the interaction with other students and design their courses accordingly as discussed in the research presented. Both faculty and student interaction are necessary, but faculty interaction, from a student perspective, may be more necessary for successful completion of the program.

- Institutions must revisit policies, guidelines, and program decisions to assure they support both online learning and faculty development, which must go hand in hand for successful programs.

- Define faculty competence in all relevant areas that will be considered in career maps, assuring these are aligned with the values, goals and mission of the institution as well as the school of business and the graduate programs.

- Remember that online courses are not simply about facilitation, from the faculty perspective; instead, teaching and learning are involved and that requires more commitment than facilitation.

- Focus graduate programs on educating faculty about andragogy and implementing approaches that reflect the needs of adult students. Help faculty members implement andragogical practices.

- Develop a body of knowledge by online instructors for online instructors. Collaboration among faculty members can create and maintain such topic areas as new technology, best practices, important aspects of the mentoring and enhancing teaching and learning, which are all beyond and in addition to faculty chosen discipline knowledge. Developing the body of knowledge aids in continuing professional development for faculty members because many instructors new to online teaching begin with little, if any, training.

- Develop and deliver professional development modules for junior faculty, provided by senior faculty members for junior faculty members. Use the principles of teamwork to build a cohesive culture around online education.

- Revisit the rewards program to clearly indicate that online teaching is valued. In addition, any rewards must be in alignment with the mission and the goals of the institution.

- Build a culture of care for both students and faculty. Perhaps one way to start is to have a brainstorming session on how to put students first, but keep in mind that this is where students learn how to apply EoC in their careers. Consider new ways to model EoC, so students will have noteworthy examples to use when they leave the university.

- Create a collaborative environment for faculty to assist each other in professional and online teaching effectiveness at the graduate level by providing a clear and structured approach to faculty development as well as clear policies to better support faculty in the areas and elements identified by Camblin & Steger (2000) and Fang (2007).

IMPLICATIONS

The message is clear that many online university instructors are considered out of touch with today's student. They have become automatons that grade papers which provide little, if any, feedback, that take inordinately long times to answer student questions, that seldom take phone calls or online discussions, and who have less knowledge about technology than most students while providing content using methods that are no longer age appropriate for students. But, for those business colleges who require faculty development in teaching in an online environment to adults, competitive advantage for both the student and the university comes quickly. Learning outcomes increase, because students naturally respond to the instructor who teaches even the most difficult content in an engaging manner using technology to build a high-touch interaction.

FUTURE RESEARCH

There is a dearth of research about online graduate business education, so more research is needed in all areas. Online learning has numerous research articles available, but they are often not focused on graduate education and seldom encompass business education. Research is especially needed about the adult students who make up the vast majority of graduate students to determine how to support them more effectively when they return to further their educations toward satisfying personal goals and/or for advancement purposes. Faculty members also need to conduct research on integrating technology more effectively into online courses, because faculty are often resistant to change, both in learning in teaching methods and in learning new teaching technologies.

CONCLUSION

Multiple theoretical perspectives for requiring employee development as part of the work of the faculty have been addressed, including stakeholder theory, beneficence as expressed by the ethic of care, and corporate social responsibility (CSR). They provide a foundation for administrators and other faculty leaders to require faculty members to update their skill sets toward providing more engaging courses that are age appropriate for students. Additionally, using the Faculty Development Framework tool and recommendations to provide organization and substance to any development plan enhances the likelihood of success when both the faculty member and the institution have contributed to the development plan. Finally, employee development plans have been shown to contribute to higher organizational outcomes when used in a meaningful manner, because they build trust within the society of the university. When applied as a regular requirement for Human Resources, they become a best practice and professional expectation that adds value for the employee and institution.

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SUSTAINABILITY ACCOUNTING IN THE UNITED STATES HIGHER EDUCATION SYSTEM

Deborah Goodner Combs, Missouri Southern State University

Christi Mattix, Missouri Southern State University

ABSTRACT

Education and the accounting profession's governing bodies continue to narrowly define profit and loss using revenue and expenses without regard for environmental costs. With the current environment of COVID-19 wreaking havoc on businesses and industries, unemployment, and the economic climate, sustainability should find worth to the overall accounting and educational sector. Failure to include these environmental impacts of corporate operations continues to understate losses and overstate profits. The study has determined that higher education in the United States (U.S.) has made little headway with sustainability within the traditional college curriculum. The survey also yielded exciting information regarding the location of programs that included sustainability accounting in the curriculum and the level of accreditation of the business program. The geographic information and university accreditation status have never been collected previously by any other survey. The inclusion of sustainability accounting in the curriculum was anticipated to have increased. However, when comparing prior surveys on sustainability inclusion in accounting, progress has declined.

Keywords: externalities, financial capital, natural capital, nonrenewable resources, renewable resources, social capital, sustainability, accounting accreditation

Definition of Key Terms

Externalities. These are defined as the impact made to the systems external to the production or manufacturing process that positively or negatively affect people and the environment. These amounts should be integrated into the managerial and financial strategy, auditing, tax, and accounting information systems (Yakhou & Dorweiler, 2002). A cost (benefit) is considered external when it is not paid (enjoyed) by those who have generated it. Externality valuation provides significant contributions to the formulation of sustainable development.

Financial capital. This term refers to traditional accounting in the corporate environment, i.e., the traditional interaction of assets, liabilities, and retained earnings. Financial capital is the composition of the mix of debt and equity financing of a company. This also includes the composition of the business's invested capital (Khan, Li, Safdar, & Khan 2019).

Natural capital. This term refers to the natural resources used by the production process, typically referred to as ecological, environmental, natural resources, or natural capital. Natural capital can be renewable or nonrenewable (Helm, 2015).

Nonrenewable resources. Nonrenewable resources cannot be replenished and are in danger of being destroyed because of abuse or pollution, or some other threat resulting from production (Park, 2016; Zhang, & Lawell, 2017). These include but are not limited to extraction, pollution, global warming, and other sustainability issues that pervade public discourse (Park, 2016).

Renewable resources. Renewable natural resources are energy sources that are continually replenished. These renewable energy sources are wind, sun, water, geothermal air sources, and biomass sources such as energy crops (Park, 2016).

Social capital. A term used synonymously for the "people" aspect of comprehensive reporting typically includes the words human, society, or social, as in social capital. This provides for the treatment of employees and encompasses the impact felt in the community that examines the morality and rightness of actions (Khan et al., 2019).

Sustainability accounting. An accepted definition of sustainability is the ability to meet the needs of the present without compromising the needs of future generations (Brundtland Commission, 1989; Haskin & Burke, 2016). Sustainability reporting accounts for the full value of natural resources used as input to business processes and the total costs of outputs from business processes (Brundtland Commission, 1989).

Accreditation. Accreditations will include the Association to Advance Collegiate Schools and Business (AACSB), Accreditation Council for Business Schools and Programs (ACBSP), International Accreditation Council for Business Education (IACBE), or no special business accreditation.

These terms are essential in the overall understanding of sustainability accounting for the study and the reader.

INTRODUCTION

In the last decades of the 20th century, businesses continue to treat the depletion of natural resources and harmful output from business processes as externalities. Externalities are those processes external to the firm and unaccounted for through traditional accounting methods. Depletion and harmful output, effects of COVID-19, and other unreported externalities are sustainability accounting issues. Any unaccounted-for cost or consumption of goods levied on third parties is a cause of market failure. With an increased demand for transparency, legal actions, changing operating environments, market forces, and relationships or actions with external stakeholders can lead to the recognition of externalities. Currently, they remain internal issues without consequences (Underman, Bebbington, & O’dwyer, 2018).

Sustainability and corporate social responsibility (CSR) have increased in importance over the past few decades (Haskin & Burke, 2016). Kylnveld Peat Marwick Goerdeler (KPMG) surveyed the top 100 companies in 52 countries and found 80% of those companies produce sustainability reports. Over 50% of companies require outside verification of the sustainability reports. Of these 52 countries, 25% have a reporting rate of 90% or greater. Roughly 40% of these 5,200 companies include the financial risk of changing climates within the sustainability reports, and the majority already have enacted plans to reduce carbon emissions (McCabe, 2020; McKenzie, 2020).

Additionally, the Big Four accounting firms have identified sustainability as the most significant business growth area for their firms in the next few years (Hickman, 2008). In 2020, all the big four accounting firms now have sustainability departments. KPMG states investors are demanding a sustainability framework for comparability and consistency. The need for sustainability information continues to grow as business models include social, environmental, climate change, and governance issues (Haskin & Burke, 2016; Vassen, 2020). Environmental, social, and governance standards (ESGs) are utilized to evaluate corporate environmental impact, employee relationship management, and internal operations (Ward, 2020). The firms, including the big four, will employ accounting graduates who have determined these concepts have merit.

An environmental accountant works to analyze financial records related to pollution and the environment (Lusher, 2012). These individuals will seek out techniques or policies that could save money and reduce the company's environmental footprint. The footprint of a corporation is an indicator of the ecological impact. The water, ecological, and carbon footprints are all types of environmental effects. These three types of footprints are integrated into the triple bottom line approach of accounting (Wiedmann, Lenzen, & Barrett, 2009).

Recently, many companies have announced obtaining or reducing their carbon footprint. Amazon, Ford Motor Company, and ninety-nine others are among these companies (Morgan, 2019). In the decision-making process, sustainability, not profit, will drive the decisions made by the sustainability accountant. In this paper, the terms environmental accountant and sustainability accountant are used interchangeably.

Employment for environmental accountants are found in large corporations, larger manufacturing plants, governmental agencies, and individual consultants. With the increased integration of sustainability within the corporate environment, Certified Public Accountants (CPA's) must understand how to measure and report on sustainability. Eric Hespenheide, Global Reporting Initiative chairman, states global organizations embrace the significance of disclosing their economic impact on the environment, society, and the economy. The environmental, societal, and economic impact are also considered the triple bottom line (Anvari & Turkey, 2017). Furthermore, stakeholders are demanding economic impact statements, realizing organizations can add value through productive and robust business practices (McCabe, 2020). Education must offer courses dedicated to accounting for sustainability to keep pace with demand (Wong, Pippin, Weber & Bergner, 2016).

Social and environmental capital are non-financial assets that are given little attention when financial accounting standards are set. However, the market has demanded additional assets be used for financial decision making, those outside traditional financial assets. Having been primarily ignored by accounting educators and the financial industry, sustainability issues concern non-financial risks and opportunities which are material in nature (Haskin & Burke, 2016).

Education is where change is embraced. Education is the foundational building block for the future generations of accountants, and education provides the directional focus for students. Sustainability accounting and corporate social responsibility are of great importance to the future of corporate reporting and transparency. The adoption of reporting standards, Corporate Sustainability Reporting (CSR) standards, and sustainability reporting were adopted in 2019 by the big four accounting firms (Deloitte, 2019).

United States literature is conflicting stating sustainability is being addressed, and other literature cites the U.S. is not addressing sustainability in the educational curriculum (Kelly & Alam, 2009; Yakhou & Dorweiler, 2002; LeGrande, 2011; Thomas, Keiewaldt, Hodsworth, & Bekessy, 2011; Kranacher, 2009; Tingey-Holyoak & Burritt, 2012, Paraschievescu & Radu, 2011). However, few studies exist to substantiate either position. This study is meant to add to sustainability accounting information in the higher education curriculum while adding two new items, geographic area, and business program accreditation.

Statement of the Problem

With the recent adoption of the CSR and sustainability reporting standards, a new dimension in preparing corporate financial statements is emerging. Failure to include the environmental impact of corporate operations continues to understate losses and overstate profits. Embracing sustainability accounting and adopting CSR standards signals a new dimension in accounting reporting (Deloitte, 2019).

Education and the accounting profession's governing bodies continue to narrowly define profit and loss using revenue and expenses while excluding costs to the environment. Very few studies examine sustainability accounting in the educational environment even though the big accounting firms consider sustainability as their largest growth sector (Cohen, 2020). Despite increased demand for CPAs with the ability to measure and report on sustainability, less than two percent of universities offer courses in sustainability accounting (Wong et al., 2016).

Purpose of the Study

The purpose of this study is to determine if higher education is making any progress in offering sustainability accounting courses within the traditional collegiate curriculum. This work will include accounting courses in sustainability, their geographic location, and program accreditation status. Data obtained will be used to compare and contrast findings of a similar survey done in 2002 and 2016 as benchmarks to determine if progress is being made or has ceased (Yakhou & Dorweiler, 2002; Wong et al., 2016).

Hypotheses

This research will provide a baseline in the U.S. regarding the importance of sustainability in formal accounting programs. Even with the literature and the push for industries to go green, there is little information on sustainability accounting programs. The geographic location of these programs is of relevance.

$H1_0$ There is no integration of sustainability accounting throughout the United States curriculum.

H1a Integration of sustainability accounting is within the traditional accounting curriculum throughout the United States.

$H2_0$ There is no difference in the geographic location in the adoption of sustainability issues.

H2a Sustainability integration in the traditional accounting curriculum is higher in geographic areas of the U.S. where environmental factors are more important.

$H3_0$ No difference exists in the level of accredited programs.

H3a Sustainability accounting exists within programs of higher accreditation.

The Sustainability Framework

Fenwick (2007) referred to ecological sustainability as "both social and environmental," ranging from human rights issues to the viability of local communities and conservation of natural resources. Only organizations recognizing and acting on the need to preserve natural capital for future generations can be considered genuinely sustainable (Gray 1994; Lamberton, 2005). The importance has become more significant with the acceptance of the CSRs and sustainability reporting standards. The sustainability framework consists of commitments to the environment and social sustainability, managing the environment and social risks, and a commitment to transparency (International Finance Corporation, 2012).

Sustainability is a growing part of the financial statement presentation in many international companies in the U.S. (Haskin & Burke, 2016). KPMG expects the sustainability trend to continue driving or influencing a significant level of global activity this year, with companies factoring sustainability criteria into their investment decisions to enhance value in the longer term. In 2011, less than 20 percent of Standards and Poor 500 index companies reported on sustainability issues. By 2015 the number of companies reporting has risen to 81%. However, reports lack critical issues of interest to investors, such as the impact on operating performance and financial position, contain reporting biases, and are not cost-effective to produce (Sustainability Reporting, 2020).

With the ongoing COVID-19 pandemic, there is an increased call for transparency when reporting corporate uncertainty (Vaessen, 2020). In 2020, the Cheesecake Factory was fined by the Securities and Exchange Commission (SEC) for misleading investors regarding the financial impact of the COVID-19 pandemic on the corporations' financial condition and operations. The company received a fine and paid $125,000 for the misleading information. Accurate disclosure of their operating and financial status, including how COVID-19 could impact this condition, must be disclosed to both the SEC and investors and lenders (Kelton, 2020).

These authors expect the sustainability trend to continue driving or influencing a significant level of global activity this year, with companies factoring sustainability criteria into their investment decisions to enhance value in the long term. With an increased focus on sustainability, research has indicated a correlation between sustainability reporting and sales growth, sales, return on equity and assets, in addition to shareholder returns. Sustainability Accounting Standards Board (SASB) metrics can help managers pinpoint operations falling short of projections and concentrate on what needs improvement. Metrics can promote goal congruence, convey corporate expectations, yield feedback, inspire individual business units to perform, provide feedback for decision making, and report benchmarking efforts (Sustainability Reporting, 2020).

It is unknown if the current accounting curriculum has been modified to include sustainability accounting. A large amount of literature suggests that sustainability accounting has been included in the accounting curriculum, and literature suggests that it has not been included (Gandy, 2012; Kahn, 2011; Yakhou and Droweiler, 2002). Almost no literature with data exists to substantiate this claim.

Organizations that acknowledge and act on the need to preserve natural capital for future generations will be evaluated as sustainable (Gray, 1994; Lamberton, 2005). The importance has increased due to the establishment of CSRs, sustainability reporting standards and the march toward required sustainability reporting. This research will explore higher education's adoption of sustainability accounting and the level of integration that exists. This research will help establish a pattern of coverage devoted to sustainability accounting in the accounting curriculum.

Brief Review of the Literature

This review has scanned nearly eighteen years of articles and studies to access the U.S. position on sustainability education in higher education. Authors cannot agree if sustainability is a social, ethical, environmental, or political issue (Larrán, Andrades & Herrera, 2018). However, Fenwick (2007) referred to ecological sustainability as "both social and environmental," ranging from issues of human rights to viability of local communities and conservation of natural resources. What is agreed upon is if a significant change is not made, the well-being of future generations will be at risk. The disregard for the environment is creating greater social and environmental risks. There is a call to academics to be more involved in greater research, specifically in sustainability issues (Gary, Fagerstrüm, & Hassel, 2011; Haskin & Burke, 2016; Onyango, Muchina, & Ng'ang'a, 2018). Sustainability education has been firmly placed on the United Nations' agenda for many years (United Nations, 2020).

The two schools of thought that drive sustainability accounting are to account for the (1) monetary services provided by the ecosystem and (2) the damage caused by human activity (Antheaume, 2007; Saravanamuthu, 2015). To adjust the curriculum requires a determination of the organizational initiatives regarding sustainability accounting. Ballou, Casey, Grenier, and Heitger (2012) have identified three accounting expertise areas that support sustainability accounting. These three areas are risk identification and measurements, financial reporting, and independent review/assurance. A survey conducted in 2012 indicated that 84.8 percent of the organizational respondents cited environmental issues as the most common initiative (Ballou, Casey, Grenier, and Heitger 2012).

Review of Completed Studies

Traditional accounting taught in higher education is very technical and focused on financial capital while sacrificing natural capital (Saravanamuthu, 2015). Higher education's role is to integrate sustainability concepts and practices into the curriculum that includes sustainability accounting (Kurniawan, 2020; Onyango et al., 2018). Knowledge has been determined to be the base that creates fundamental change. According to Saravanamuthu (2015), the accounting profession should act in the interest of the public. Calling for reform in the educational environment to broaden traditional accounting students' skills by including sustainability accounting in the current curriculum (Larrán et al., 2018; Onyango et al., 2018). To determine the impact of sustainability accounting in education, it becomes necessary to understand where the U.S. is incorporating it into the curriculum (Wong et al., 2016). It is necessary to determine the level at which sustainability accounting has been successfully introduced or integrated into the traditional accounting curriculum and study the progress made by higher education.

According to Gandey (2012), there is fragmented information on integrating environmental accounting into higher education. Ecological considerations at the university level begin with the renovation of old systems. These concepts suggest that renovation of the existing curriculum should occur.

There is literature about how to integrate sustainability accounting into the curriculum and additional literature about success factors of integration on the topic of merging the concepts into the curriculum, but limited studies on actual integration of the subject. The most cited articles on sustainability accounting were published in 2002 (345) and 2010 (228) and focused on defining and approaching sustainability accounting and CSR (Zyznarska-Dworczak, 2020) rather than quantifying the utilization in higher education.

A study performed by Yakhou and Droweiler (2002) surveyed 600 colleges and universities to determine how sustainability affects the traditional accounting curriculum. The overall findings indicated that most surveyed felt environmental accounting should be integrated into the current accounting curriculum and not offered as a standalone course. This predominantly qualitative study was done to determine the attitude of higher education towards sustainability accounting.

A similar study by Kahn (2011) surveyed 32 Australian and 58 United States (U.S.) universities. The author focused on two hypotheses to determine if universities offered a standalone course in sustainability accounting. The second hypothesis was to determine if the sustainability courses covered all topics in sustainability accounting. Of the institutions surveyed, it was determined that 22% of Australian faculty and 14% of U.S. faculty offered a standalone course. The second hypothesis found that the internal and external fundamentals of sustainability were covered in the standalone courses.

In a study done by Yakhouet and Dorweiler (2002), it was determined that a minority of programs favor standalone courses in sustainability, while the majority favored the topic being integrated into the existing curriculum. Matten (2004) found in Europe that two-thirds of the universities surveyed offered single modules. Other studies were undertaken in the UK, Ireland, and Australia.

The findings indicated that sustainability accounting was introduced as a topic or element within other topical accounting courses. Students of these programs are expected to issue sustainability policies, audits, and other similar issues.

Wong, Pippen, Webber and Bergner (2016) researched 900 U.S. colleges and university course catalogs for sustainability courses within the accounting curriculum. Of these 900 colleges and universities, only 17 courses devoted to sustainability accounting existed. With less than 2% of universities offering courses, there is a significant gap between supply and demand.

Students need to analyze the past, present, and future value of an organization through a valuation framework (Sherman, 2010). When students recognize the value, what values are accounted for, and what values are not accounted for, they will gain a new appreciation of the shortcomings of the traditional accounting systems (Sherman, 2010). When this recognition occurs, then the student will internalize the value and need for sustainability accounting.

According to Cunningham, Fagerstrüm, and Hassel (2011), sustainability needs to go beyond just providing supplemental reporting. The information gathered during the financial statement process can be used for sustainability reporting. The authors support integrated reports that include reporting on sustainability issues. These issues are so new that multiple areas of research are open on this topic alone. Areas of potential research include identifying failures and ways to overcome failures, integrated reports, how financial analysts and bankers would use the information, and the criteria that companies and accounting firms should choose.

Survey data appears to be lacking in the United States regarding adopting sustainability accounting concepts in higher education. If topic coverage is present, sustainability is becoming more important to the traditional accounting curriculum. If sustainability accounting is not present, then U.S. education is falling behind many other countries that have made sustainability a priority.

Identifying the organization's sustainability priorities and the necessary framework to sustain the newly created environment is a direction to begin the process not only in higher education but within any company (Gandy, 2012). In other countries, sustainability accounting holds a more prominent place in the accounting curriculum. With the assistance of the government, Australian colleges and universities have developed an accounting degree with an emphasis on sustainability (Wong, 2011).

The push for higher education institutions to engage in sustainability education has prompted Australia's government to develop a plan to include principles that underpin sustainability accounting and the concepts of sustainability (Hegarty, Thomas, Kriewaldt, Holdsworth, & Bekessy, 2011). Some of the obstacles in sustainability development are the complexity of the issues and the consumers' lack of education (Paraschivescu & Radu, 2011).

Based on the literature, there appears to be a lag between what a business wants and what academics are teaching. Accounting professionals are minimal parties in sustainability accounting. Onyango et al. (2018) concur with existing literature indicating education needs to focus on integrating research, training, and communication in sustainability accounting within the curriculum. Sustainability accounting continues to remain on the fringes of most accounting programs.

From the University of Colorado Boulder, Catherine Milburn finds it essential students are educated in sustainable reporting. Non-financial assets such as stakeholder engagement, brand, access to resources, and risk management are highly tied to most businesses' market capitalization. Many Fortune 500 companies produce sustainability reports, and most companies and organizations are required to disclose non-financial data to the European Union. With a lack of common formats, critical students know to evaluate the results (Wong et al., 2016).

The environment and sustainability must become ingrained within accounting processes. In the U.S., there have been minimal studies performed to determine if the colleges and universities in the U.S. have made any progress in sustainability accounting. The focus of this study is to assess our progress.

According to Rogers (2013), intangible assets now compose 80% of the Standards and Poor's market value. Evaluating the materiality of companies goes far beyond the conventional measures of assets and liabilities. Education of sustainability must also become part of the traditional accounting curriculum. Cunningham, Fagerstrüm, and Hassel (2011) stated there is no commonly defined context of sustainability accounting. This could be a disadvantage. However, there are defined ideas as to what sustainability means. Current research uses a variety of definitions for sustainability research. Much of the theoretical base used to study sustainability is a general systems theory (Gary, al., 2011). Analysis and field study are needed to strengthen the defined idea of sustainability. The academics role has been questioned and requires more involvement by those who should provide the leadership.

An extensive review of the literature indicates the United States lags behind the global marketplace in adopting sustainability accounting, the fundamental foundational question of this study. Increasingly there is more literature regarding the integration of the topic of sustainability into the classroom. However, few studies have been done to support this in the U.S.

Weaknesses in these studies could be apathy, resulting in less than adequate survey results. An additional liability could be respondents reply how they think they are expected to, because of the environmental awareness of sustainability in media venues. Sustainability lacks good definitions, and measures are expected to be extremely varied by institution. An additional weakness of the project could include a disinterest in the topic. A countering strength is that the Big Four Accounting Firms consider sustainability issues and financial statement presentations on sustainability principles to be the largest growth areas for the next several years. KPMG reports 80% of companies address sustainability globally with 90% in the U.S. alone (McKenzie, 2020). The growth is expected to be 20 to 30% of the overall revenue generated (AICPA, 2015). The AICPA considers this an emerging issue incorporated by the uniform CPA examination (Smith, n.d.).

The social and economic implications of accounting for the impact that corporations have on the environment is a complicated issue facing the accounting profession. Training should begin within the educational arena that teaches those who will apply these expanding concepts. There are 2,300 degree-granting postsecondary institutions in the U.S. as of the 2018-2019 school year, according to the National Center for Education Statistics (*Characteristics of Degree-Granting Postsecondary Institutions*, 2020). With the recent adoption of CSR standards by the Sustainability Accounting Standards Board, instructional resources should become increasingly available (Wong et al., 2016).

Sustainability Accounting Standards Board

The Sustainability Accounting Standards Board Foundation created the Sustainability Accounting Standards Board (SASB) in 2011. The SASB Foundation is responsible for the appointment of board members and the oversight, administration, financing, and supervision of the standard-setting process of the SASB. This independent board is charged with "the due process, outcomes, and ratification of the SASB standards" (Standards Board, 2020).

The mission of the SASB is the development and dissemination of sustainability accounting standards for public corporations. These standards will aid the investor decision process through voluntary disclosure required on Forms 10-K and 20-F to the Securities and Exchange Commission (SEC). The SASB is committed to producing standards that are material, useful for decision making, and cost-effective. The definition of sustainability, reported in key terms from the Brundtland Report, is utilized as the basis for sustainable development or sustainability by the SASB. Furthermore, sustainability accounting must encompass the quantification, control, and reporting of the activities of a corporation under five general areas, including environment, human capital, social capital, leadership and governance, and business model and innovation (Haskin & Burke, 2016; SASB Conceptual Framework, 2017).

The SASB standards are industry-specific, market-informed, and evidence-based. Sustainability issues such as water use, human capital, and climate change are of interest to many individuals. Sustainability metrics in accounting must include a narrative description of factors material to ensure accuracy, comparability, and completeness of the data (SASB Conceptual Framework, 2017).

International Accounting Standards Board

Founded by the International Financial Reporting Standards Foundation, the International Accounting Standards Board (IASB) develops a standard set of global accounting standards known as International Financial Reporting Standards (IFRS). IASB aims to provide standards for accountability, transparency, and efficiency to the global marketplace. Over 140 jurisdictions require the use of IFRS Standards (IFRS, 2017).

The IFRS Foundation has been called upon by the International Federation of Accountants to create an international sustainability standards board (Cohen, 2020b). This international board would work with the IASB to manage sustainability metrics. Five sustainability standard-setters agreed to harmonize frameworks and standards to aid international financial regulators. These five standard-setters include the Sustainability Accounting Standards Board, the Climate Disclosure

Standards Board, the International Integrated Reporting Council, the Carbon Disclosure Project, and the Global Reporting Initiative.

Currently, the International Integrated Reporting Council and the Sustainability Accounting Standards Board intend to merge in 2021 and become the Value Reporting Foundation (Cohen, 2020c). Jane Thostrup Jagd, senior financial lead at the Danish renewable energy company Ørsted, said she believes that International Financial Reporting Standards could be easily expanded to include climate risk disclosures, like those from the Task Force Climate-related Financial Disclosures (Cohen 2020a). As a result, the Climate Disclosure Standards Board could be consolidating with them (Cohen, 2020b). The Value Reporting Foundation will continue with the International Integrated Reporting Council's framework, set sustainability disclosure standards, and promote integrated thinking (Cohen, 2020b).

These boards and sustainability standard-setting bodies are under mounting pressure from global regulators to sync frameworks and standards for social, environmental, and governance, sometimes referred to as environmental, social, and governmental reporting (ESGs). The current standards are not synchronized and cause investor and regulatory confusion for those that worry companies who affirm compliance with the most general standards to 'greenwash' the company's true environmental impact. Companies are currently communicating the connection between long term enterprise value and sustainability issues. The merger between these standard-setting bodies is a step towards constructing a comprehensive corporate reporting system to maintain rigor in sustainability disclosure and integrated reporting. Linking these frameworks and standards will benefit key stakeholders, policymakers, investors, and customers (Cohen, 2020c).
This merger's purpose is three-fold; to utilize the financial accounting principles as the origin for a comprehensive reporting system, oversight to produce comprehensive standards, and a joint commitment to facilitate and work with stakeholders towards a common goal. This merger's goals include elevated disclosure for managers and investors, expanded disclosure of risks and opportunities of ESG components and climate change, and increased disclosure and responsibility of the companies.

The primary objective of this initiative was the involvement of companies, stakeholders, investors, standard setters, and the Big Four to create a comprehensive set of ESG metrics for use in reporting and monitoring progress towards the United Nations Sustainable Development Goals (*Sustainability and Business — Sustainability Frameworks and Standards: Evolution Overview*, n.d.; Ward, 2020).

RESULTS

The results of the internet survey yielded the results in Table 1 with 22 universities identified as having sustainability accounting courses. The map in Figure 1 indicates some integration exists in the accounting curriculum but only at a minimum. There are 2,300 four-year universities in the U.S. with only 22 courses found in accounting programs in the U.S., voiding the first null hypothesis. With 2,300 four-year institutions and only 22 having sustainability accounting courses, this is equal to .00956 or less than 1%. Thus, proving that sustainability has lost ground in the educational environment.

Sustainability courses have declined from both the 2002 and 2016 studies. The study in 2016 looked at 900 universities finding only 17 courses. Yielding 1.8% of universities with sustainability accounting courses (Wong et al., 2016). While the study in 2002 found four courses in universities from 122 survey results (Yakhou & Dorweiler, 2002). The data indicate that integration into the traditional accounting curriculum has declined.

Figure 1 identifies where in the U.S. programs have courses in conjunction with Table 1. The plots indicated each course found. The identified universities are predominantly found on the east coast and around the great lakes. The exceptions are found in Colorado, California, and Washington, all of which are environmentally conscious states. The importance of sustainability accounting courses is found in states that are considered more environmentally conscious. The surprise was the lack of courses found on the west coast, Texas and Louisiana. Areas with depletable natural resources have impacted the environment negatively and positively.

Figure 1. Location of Institution

1. Appalachia State
2. Berridj State
3. Clark University
4. Humbolt State University
5. Idaho State University
6. Kean University
7. Towson University
8. University of Mass Lowell
9. University of West Georgia
10. Univ of Wisconsin Whitewater
11. Western Washington University
12. University of Denver
13. Hofstra University
14. Lipscomb University
15. The Ohio State University
16. Western New England University
17. University of Massachusetts Amhurst
18. University of Massachusetts Dartmouth
19. University of Minnesota Duluth
20. University of Notre Dame
21. Daeman College
22. Elon University

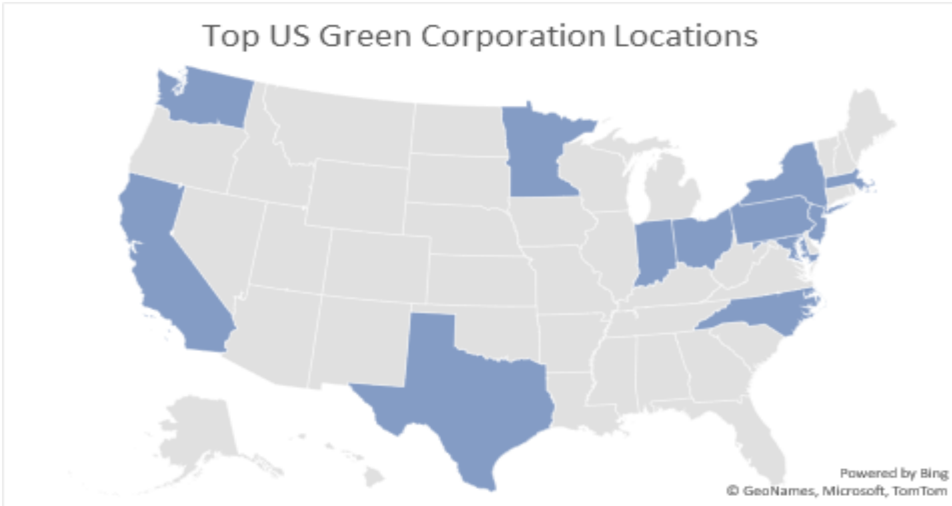
Table 1. Location and Accreditation Status of College or University

College or University	City	State	Accreditation
1. Appalachia State	Boone	NC	AACSB
2. Berridj State	Bemidji MN	None	
3. Clark University	Worcester	MA	AACSB
4. Idaho State University	Pocatello	ID	AACSB
5. Kean University	Union	NJ	Seeking AACSB
6. Towson University	Baltimore	MD	AACSB
7. University of Massachusetts Lowell	Lowell	MA	AACSB
8. University of West Georgia	Atlanta	GA	AACSB
9. University of Wisconsin Whitewater	Whitewater	WI	AACSB
10. Western Washington University	Bellingham	WA	AACSB
11. University of Denver	Denver	CO	AACSB
12. Hofstra University	Hemstead	NY	None
13. Lipscomb University	Nashville	TN	AACSB
14. The Ohio State University	Columbus	OH	AACSB
15. Western New England University	Springfield	MA	AACSB
16. University of Massachusetts Amhurst	Amhurst	MA	AACSB
17. University of Massachusetts Dartmouth	Dartmouth	MA	AACSB
18. University of Minnesota Duluth	Duluth	MN	AACSB
19. University of Notre Dame	Notre Dame	IN	AACSB
20. Daeman College	Amherst	NY	IACBE
21. Elon University	Elon	NC	AACSB

The second hypothesis required finding the areas of the U.S. with programs or was integration random. Location selection of an organization is a strategic decision based on the costs and scale of the construction. With strong social and environmental effects of facility placement, location is not based solely on an economic perspective (Anvari & Turkey, 2017). Sustainability integration in the traditional accounting curriculum is found in areas of the U.S. where environmental factors exist.

Business strategists have argued for increased consideration of geographic location when scrutinizing the environmental engagement of firms. DeBoer, Panwar, and Rivera completed a place-based study approach to environmental management in 2017. DeBoer et al. (2017) found that a known green local's corporate geographic location is positively related to the organization's level of voluntary environmental program engagement.

Figure 2. Locations of Green Corporations



Company	Industry	Location
Prologies, Inc.	Real Estate, Investment, and Trusts	CA
McCormick & Company	Food and Beverage Production	MD
Cisco Systems, Inc	Communications Equipment	CA
Analog Devices, Inc	Semiconductor Manufacturing	MA
Ecolab, Inc.	Food or other Chemical Agents	MN
HP, Inc.	Computer and Peripherals	CA
Comerica Inc.	Banking	TX
Eli Lilly and Company	Biopharmaceuticals	IN
Autdodesk, Inc.	Software	CA
KeyCorp	Banking	OH
Alphabet, Inc.	Internet and Data Services	CA
MetLife, Inc.	Insurance	NY
Danaher Corporation	Medical Devices	DC
PNC	Financial Services Banking	PA
Bank of America Corp	Banking	NC
Ingersoll-Rand Plc	Machinery and Manufacturing	NC
Tesla, Inc.	Consumer Vehicle and Parts	CA
Itron, Inc	Machinery and Manufacturing	WA
Workday, Inc	Software	CA
Campbell Soup Company	Food and Beverage Production	NJ
ANSYS, Inc.	Software	PA
Vmware, Inc	Software	CA

Using clean revenue as an indicator of performance, the Global 100 lists the top 100 companies worldwide. Clean revenue is the amount of revenue the company generates from sustainable products (Strauss, 2019). Firms on this list are greener and acquire more revenue from clean goods, those that are green positive or have a positive social impact, and clean services. These companies derive approximately 26% of total revenue from clean revenue versus 9% for non-clean companies. Additionally, they have more women on the board of directors, pay higher taxes, and have a lower CEO to average worker pay ratio. While the U.S. has more companies represented

with 22, those in Europe comprise over half of the list with 52 companies. The Global 100 ranking indicates higher levels of sustainability translate into increased revenue (Scott, 2019).
These authors compared the list of top U.S. green companies to the areas where sustainability accounting is taught as part of the accounting curriculum which suggests a correlation between geographic location and sustainability accounting. As this is becoming a global issue, education in sustainability accounting is certainly lagging behind other countries and declining over time in the U.S. Figure 2 denotes the location of the 100 most sustainable corporations on the globe.

The third hypothesis identified that sustainability accounting is found in programs with higher levels of accreditation. There are currently 532 AACSB programs in the United States (*Find AACSB-Accredited Business Schools | AACSB*, n.d.). It was found that roughly 3.57% of programs with sustainability accounting courses do have higher levels of accreditation. These findings were not surprising however, what was a surprise was there were not more accounting programs with courses. The majority of courses were found in programs with AACSB accreditation. This level of accreditation is highly recognized and prized. It is anticipated that these programs would be on the cutting edge of any needed curriculum changes.

CONCLUSION

Corporate social responsibility is the most important factor impacting businesses on the global agenda. KMPG found 80% of the top 100 companies in 52 countries provide investors with sustainability reports (McCabe, 2020). Sustainability accounting is considered the largest growth sector by the big accounting firms (Cohen, 2020a). CPAs are demanding the ability to estimate and report on sustainability, but less than one percent of universities offer sustainability accounting courses. In 2020, all of the big four accounting firms have sustainability departments. However, the majority of U.S. accounting graduates are ill equipped to report the economic impacts (Onyango et al., 2018). Investors are demanding a framework for comparability and consistency (Haskin & Burke, 2016; Vassen, 2020).

The establishment of a business location has variable impacts on local levels. Local public authorities can place limits on organizations and force considerations on social and environmentally detrimental activities (Anvari & Turkay, 2017). Additionally, corporate geographic location impacts the level of environmental engagement of the organization. The greener the location, the increased resources expended by organizations (DeBoer, Panwar, & Rivera, 2017).

This paper adds to the literature and provides a continued benchmark on sustainability accounting programs in the U.S. The programs in the U.S. have retracted instead of growing. The U.S. higher education system is not trending with business and industry in the sustainability platform. The programs in the U.S. are lagging seriously behind with sustainable development and reporting (Sisaye, 2011). The highly accredited institutions are leading with the implementation. The programs are found in states that are greener than the others. What was not found was the presence of programs in states that have experienced heavy oil and gas catastrophes.

Sustainability development will continue to be of importance to financial accounting reports and accounting programs. Sustainability reporting has become a competitive advantage for many businesses and organizations for sustained profitability and growth (Sisaye, 2011). This is now evidenced by the newly adopted sustainability standards of reporting by the big four accounting firms in 2020.

An organization's geographic location is positively related to their local environmental impact (Deboer, Panwar, & Riviera, 2017). The Global 100 reports only 22 U.S. based companies are generating revenue from sustainable products (Strauss, 2019). The location of these organizations is positively correlated with the location of sustainability accounting courses. Suggesting these organizations and universities are ahead of the curve on sustainability issues. With sustainability becoming a global issue, and U.S. corporations lagging European corporations, it is imperative the U.S. education system prioritize sustainable accounting.

Climate change is worsening every day. Life expectancy in developed nations is plateauing or even falling and the education system is increasingly failing young people in preparing them adequately for the future (Social Capital, 2020). Economic inequality, COVID-19, and climate change are just a few reasons why businesses should incorporate long-term, value-creating sustainable needs and prioritize the planet and people. Informed decision making based on key metrics will aid businesses in obtaining the full value of a corporation. Additionally, corporations can make differences for the benefit of society as a whole (Ward, 2020). The success of incorporating sustainability will fail without education.

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THE MODERATING EFFECTS OF EMPLOYEE GENERATION ON WORKPLACE RETENTION DURING THE COVID-19 PANDEMIC

C. Christopher Lee, Central Connecticut State University

Joseph Quattropani, Central Connecticut State University

Donghwi Seo, Central Connecticut State University

Hyoun-Sook Lim, Central Connecticut State University

ABSTRACT

This study examined generation differences in employee retention during the COVID-19 pandemic between three generations – Gen Z, Gen Y, and Gen X. Specifically, this study investigated the effects of transformational and transactional leadership, corporate social responsibility, technology, autonomy and work–life balance (WLB), on employee retention, and explored generation differences in these relationships. To test proposed relationships, a voluntary survey was conducted via Amazon M-Turk in April and August 2020. Based on a sample of 495 U.S. workers, the analyses using multiple regression models showed that all six factors were significantly positively related to employee retention. We further found that most important factors affecting employee retention were different between generations. For Gen Z, the most important factor was transformational and transactional leadership. For Gen Y, transformational and transactional leadership, autonomy and WLB were the most significant factors. Meanwhile, Gen X valued transformational leadership, corporate social responsibility, autonomy and WLB the most. This research provides insights for managers on how to manage employee retention differently between generations.

Keywords: Leadership, corporate social responsibility, work–life balance, technology, autonomy

INTRODUCTION

Employee retention has been a major concern for managers and executives. Research conducted by Lee, Hom, Eberly, and Li (2018) found that 46% of Human Resource (HR) managers deemed employee turnover as their top concern and that replacing employees who quit can cost upwards of 200% of the annual salary – including the costs to recruit, hire, and on-board new employees. Personnel losses can disrupt service delivery, reduce firm performance, and demoralize the remaining employees (Lee et al., 2018). Replacing staffs is extremely costly, and as firms invest more and more into human capital, preventing unwanted turnover is critical for company success. Garg (2018) described employees as the most valuable asset of any organizations; therefore, it is in the long-term benefit of a firm to build up and nurture employees. Therefore, in this study, we seek to examine whether supervisor's leadership styles (transformational and transactional), corporate social responsibility (CSR), technology, autonomy and work–life balance (WLB) affect employee retention in the workplace, especially during the COVID-19 pandemic. Furthermore, we explore generation differences in these relationships during the COVID-19 pandemic.

Numerous studies have investigated the impact of leadership styles on employee retention. Most studies show that positive leadership behaviors – both transformational and transactional – have a negative relationship with turnover intention (Covella, McCarthy, Kaifi, & Cocoran, 2017; Gyensare, Kumedzro, Sanda, & Boso, 2017; Tian et al., 2020). For instance, Kleinman (2004) showed a positive relationship between positive leadership behaviors and employee retention, suggesting that positive leadership behaviors decrease an employee's desire to terminate voluntarily. Furthermore, another stream of research has also examined the positive impact of CSR on employee retention. Several studies supported that commitment to CSR lowers employees' intention to quit (Ghosh & Gurunathan, 2014; Ouakouak, Arya, & Zaitouni, 2019) and reduces voluntary turnover (Cohen, Cavazotte, da Costa, & Ferreira, 2017), especially in young professionals. Also, many articles have provided empirical evidence of the positive impact of technology on employee retention. The availability of modern technology, whether related to human resource management (HRM) (Nuru & Osman, 2013) or information technology (IT) in general (Haar & White, 2013), is an important factor in employee retention. Aruna and Anitha (2015) showed that technology is especially important for Gen Y employee retention.

Studies have also shown a positive relationship between autonomy and employee retention. Liu, Zhang, Wang, and Lee (2011) showed that the higher autonomy in an organization the lower likelihood of turnover. Other studies have shown autonomy to be a major factor in commitment to an organization and employee retention (Yumnam & Singh, 2019), especially among younger generations (Gohar, Bashir, Abrar, & Asghar, 2015). Other studies have also shown WLB to be an important factor affecting employee retention. For instance, studies by Deery and Jago (2013) and Chimote and Srivastava (2013) found that WLB has a positive impact on reducing turnover and increasing retention, and another study reported that WLB is especially important to younger professionals (Ahsan, Hossain, & Akter, 2016).

While there has been a lot of research on the subject of employee retention, few studies have examined the effect of all six factors – transformational and transactional leadership, CSR, WLB, autonomy, and technology – on employee retention. Furthermore, no study has examined the impact of these six variables on employee retention for different generations, especially during the COVID-19 pandemic, which has motivated our current study. In this study, to fill this gap in the management literature, we investigated the generational differences in the impacts of transformational and transactional leadership, CSR, technology, autonomy and WLB on employee retention in the workplace during the COVID-19 pandemic.

LITERATURE REVIEW AND HYPOTHESES

Leadership and Employee Retention

Gyensare and his co-authors (2017) discussed the relationship between transformational leadership and voluntary turnover intention in the public sector. A cross-sectional survey was used to draw samples of full-time employees from a large public sector organization in Ghana, where the employee turnover rate was staggeringly high. The results of their analysis showed a negative relationship between transformational leadership and employee turnover intention. Specifically, the higher the transformational leadership score, the less likely an employee would leave voluntarily a position in the public sector. Similarly, Tian and colleagues (2020) investigated the effect of transformational leadership on employee retention at small- and medium-sized enterprises (SMEs). Using the sample of 505 employees from Chinese SMEs, they showed that transformational leadership positively influenced employee retention through employee's organizational citizenship behavior (OCB). Meanwhile, Kleinman (2004) examined the relationships between leadership behaviors – both transformational and transactional – and staff nurse retention to determine what leadership behaviors contribute most to staff nurse retention. In the study, the author found that transactional leadership, specifically active management by exception, had a significantly positive effect on staff nurse retention. An interesting finding from the study was that nurse managers perceived that they demonstrated a high frequency of transactional leadership behaviors, but staff nurses did not agree, which suggests the disparity in perceptions between managers and employees. Therefore, based on the existing literatures suggesting the positive relationship between positive leadership behavior (transformational and transactional) and employee retention, we hypothesize that both transformational and transactional leadership are positively related to employee retention.

Hypothesis 1: Manager's transformational and transactional leadership are positively related to employee retention.

Corporate Social Responsibility and Employee Retention

Ghosh and Gurunathan (2014) examined the effect of CSR on employees' intention to quit an organization. Their analysis revealed that when an employee perceives being a part of an organization that likes to give back to a large society, this signals that the organization has values and norms that satisfy the employee's need for a meaningful existence. Therefore, CSR perceptions encourage employees to stay with the company and lower their intention to quit. Cohen et al. (2017) investigated whether CSR is an attraction and thus retention factor for young professionals in Brazil. The results of the survey suggested that CSR was significantly related to the likelihood of trainees leaving the company voluntarily, regardless of their satisfaction with salary, growth opportunities, and alignment of interests with the work performed. This finding especially with young professionals is important because experts report a loss of up to 50% of trainees due to voluntary turnover before they start to bring results after expensive training programs. Similarly, Ouakouak and colleagues (2019) explored the direct and indirect effects of internal and external CSR practices on employee organizational citizenship behavior and the intention to quit among 664 employees working in the banking sector in Kuwait. Their study found a negative relationship between perceptions of CSR and employees' intention to quit. Therefore, CSR reduces employees' intention to quit and can be considered an important factor for employee retention. Overall, based on the literature, we hypothesize that employee's perception of CSR is positively related to employee retention.

Hypothesis 2: Employee's perception of CSR is positively related to employee retention.

Technology and Employee Retention

Aruna and Anitha (2015) investigated the role of technology in retaining employees, especially for Gen Y workforce because Gen Y is commonly considered as the “Net” generation. Using the data from 100 Gen Y employees at three different levels of an IT company, the results of the study showed that technology in the work environment, both in terms of level and availability, played a crucial role in retaining Gen Y employees. It is because Gen Y employees are easily frustrated with old technology and are more likely to stay if they are provided with updated technology and systems. This is reasonable, given that Gen Y grew up with greater access to technology and is more prone to taking “digital” breaks from work. Nura and Osman (2013) also studied the relationship between technology, specifically HRM technology, and employee retention. The results showed a significant relationship between modern technology based HRM and employee retention. This is because modern HRM technology can reduce the time, energy, and costs incurred, resulting in fewer complaints and conflicts between employers and employees. Furthermore, Haar and White (2013) examined the role of IT in employee retention. In their study, three IT dimensions were used – IT knowledge, IT operations, and IT. They found that high IT objects enhanced a firm’s entrepreneurial capability, leading to greater retention benefits by almost 10%. This is because high levels of IT hardware and software can provide a better workplace for employees, suggesting the importance for firms to commit physical IT resources to their workforce. In sum, existing literature suggests us to hypothesize that the availability of modern IT at companies is positively related to employee retention.

Hypothesis 3: Availability of modern IT is positively related to employee retention.

Autonomy and Employee Retention

Liu et al. (2011) examined the relationship between autonomy orientation, autonomy support, and voluntary turnover. The results of the study showed that managers that allowed a greater degree of autonomy orientation and provided increased autonomy support to their employees significantly reduced the likelihood of voluntary turnover. Similarly, the study done by Gohar and colleagues (2015) examined the effect of job autonomy on organizational commitment, which subsequently led the likelihood of leaving a company. Using 299 respondents from public sector universities, their results proved a highly significant relationship between job autonomy and organizational commitment, suggesting that with increased autonomy, employees become more committed to their company and are less likely to leave voluntarily in favor of competitors. The study came across an interesting discovery that public sector university employees tended to be younger, and 65% of the participants were 35 years old or younger, suggesting that the results of this study apply more to younger generations. Meanwhile, Yumnam and Singh (2019) examined the relationship between autonomy and employee retention in private life insurance companies in India. The findings the study supported that autonomy was a major factor in increasing employee retention. Overall, based on the existing literature, we hypothesize that job autonomy is positively related to employee retention.

Hypothesis 4: Job autonomy is positively related to employee retention.

Work–life Balance and Employee Retention

WLB has received substantial attention in recent years. For instance, Deery and Jago (2013) discussed the need to retain talented staff in the hospital industry and found WLB as a successful turnover management practice. Specifically, in their study, eleven scholarly journals were reviewed for the WLB theme, and the findings suggest WLB as a key variable in the issue of employee retention. Furthermore, they found that the impact of WLB is greater for productive employee, which is crucial to firm's sustained competitive advantage, and for hospital industry, where heavy workloads and emotional exhaustion lead to voluntary turnover. In addition, Chimote and Srivastava (2013) investigated the benefits of WLB from both the perspective of employer and employees. From an employer perspective, they examined whether WLB reduced turnover and increased retention. By using data for the study collected using a structured questionnaire, they found that innovative WLB policies enable organizations to attract and retain job applicants and reduce employee turnover. Ahsan and colleagues (2016) examined the relationship between WLB, age, and employee retention in the pharmaceutical industry in Bangladesh, where it is difficult to retain key employees due to employees migrating to competing organizations every six years, on average. Their findings suggest the need for WLB to ensure employee retention. Furthermore, they found that impact was greater for young employees (below 35) than older employees (above 35), suggesting that this impact varies significantly depending on the generation. Interestingly, there was no significance depending on the gender, suggesting that WLB was important to both the male and female group of employees. Therefore, extant literatures make us to hypothesize that employee's perception of WLB is positively related to employee retention.

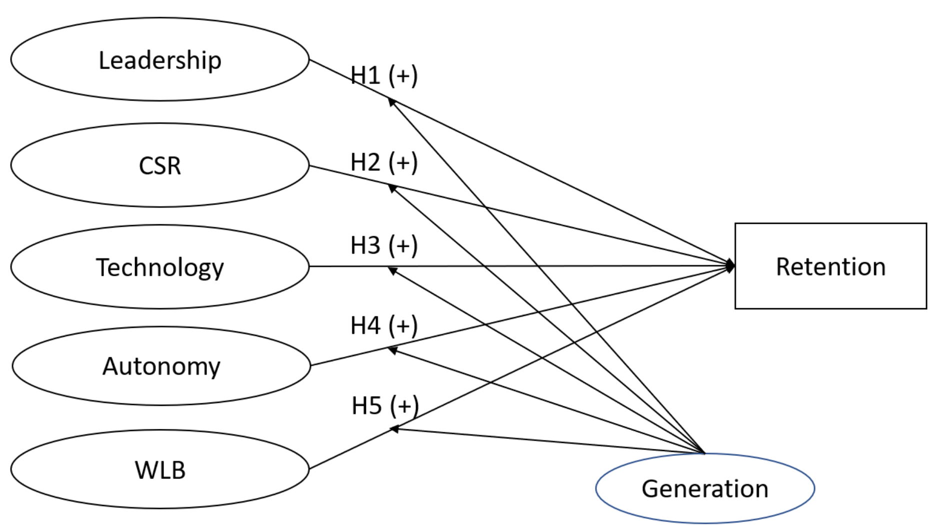
Hypothesis 5: Employee's perception of WLB is positively related to employee retention.

METHODOLOGY

Research Framework

Based on the hypotheses that we discussed, we suggest the research framework, as shown in Figure 1.

Figure 1. Research Framework for the Study of Employee Retention



Sample Data and Questionnaire

Survey data were collected using Amazon Mechanical Turk. To participate in the survey, workers were required to satisfy two conditions: they had to be employed and aged from 18 to 55 years. The survey was first run for a week in the third week of April 2020 and received 220 responses. It was run a second time for a week in the fourth week of August 2020 and received 350 responses, resulting in 570 valid responses in total for the two survey runs. Nine responses were deleted due to repeat responses, and 24 were deleted due to multiple missing values, which decreased the total valid responses to 537. Furthermore, 42 responses were deleted because of poor response quality. Poor responses were identified using the reverse codes. After removing the poor responses, we were left with 495 usable and valid sample cases for this research.

Measures

Established measures were used for all our variables, and unless otherwise noted, responses to all items were made on 7-point Likert-type scales, ranging from 1 (strongly disagree) to 7 (strongly agree).

Leadership Variables

Transformational and transactional leadership are independent variables for this study. Following Vera and Crossan (2004), we measured transformational leadership along four dimensions: charismatic leadership, inspirational motivation, intellectual stimulation, and individualized consideration. Transactional leadership was measured along two dimensions: contingent reward and active management by exception. In total, we used 18 items as follows.

Transformational leadership variable. The charismatic leadership dimension included (1) My leader makes everyone around him/her enthusiastic about assignments; (2) I have complete faith in my leader; and (3) My leader encourages me to express my ideas and opinions. The inspirational motivation dimension included (1) My leader is an inspiration for us; (2) My leader inspires loyalty to him/her; and (3) My leader inspires loyalty to the organization. The intellectual stimulation dimension included (1) My leader's ideas have forced me to rethink some of my own ideas, which I had never questioned before; (2) My leader enables me to think about old problems in new ways; and (3) My leader has provided me with new ways of looking at things that used to be a puzzle for me. The individualized consideration dimension included (1) My leader gives personal attention to members who seem neglected; (2) My leader finds out what I want and tries to help me get it; and (3) I can count on my leader to express his/her appreciation when I do a good job. Cronbach's alpha for this scale was .963.

Transactional leadership variable. The contingent reward dimension included three items: (1) My leader tells me what to do if I want to be rewarded for my efforts. (2) There is close agreement between what I am expected to put in as group effort and what I can get out of it; and (3) Whenever I feel like it, I can negotiate with my leader about what I can get from what I accomplish. Management by exception – active dimension included three items: (1) My leader asks me no more than what is absolutely essential to get the work done; (2) It is all right if I take initiative, but my leader does not encourage me to do so; and (3) My leader only tells me what I have to know to do my job. Cronbach's alpha for this scale was .710.

Corporate Social Responsibility Variable

CSR – an all-encompassing term for the economic, legal, ethical, and discretionary expectations that society has of organizations – served as another independent variable in this study. Following Woo (2013), we measured CSR along five dimensions: human rights and labor; and those related to the environment, economy, product responsibility, and society. The environment-related dimension included three items: (1) Taking care of water, energy, and material use; (2) Minimizing pollution when producing products or services; and (3) Investing to protect the environment. Human rights and labor-related dimensions included three items: (1) Protect human rights at workplaces; (2) Allow freedom of labor unions and forbid discrimination; and (3) Clarify health care benefits for employees. The product responsibility-related dimension included two items: (1) Clearly label/explain products/services for customers and (2) Care for customer complaints. The society-related dimension included two items: (1) Invest to develop local community welfare and (2) Avoid corruption in business. The economy-related dimension included two items: (1) Provide company financial information to the public and (2) Consider the indirect impact of marketing programs on society. Cronbach's alpha for this scale was .901.

Availability of Modern IT Variable

Availability of modern IT is an independent variable in this study. Following Nambisan, Agarwal, and Tanniru (1999), we measured this variable using three items: (1) I have easy access to new technologies in the workplace; (2) I am permitted to use new technology; and (3) I am capable of experimenting with new technology, as necessary. Cronbach's alpha for this scale was .885.

Autonomy Variable

Autonomy is another independent variable in this study. Following Hackman and Oldham (1980), we used three items to measure autonomy: (1) I have significant autonomy in determining how I do my job; (2) I can decide on my own how to go about doing my work; and (3) I have considerable opportunity for independence and freedom in how I do my job. Cronbach's alpha for this scale was .937.

Work–Life Balance Variable

WLB is the independent variable for this study. We measured WLB using five items from the balance dimension of Brett and Stroh (2003) as follows: (1) I feel that my job negatively affects my psychological well-being; (2) I feel that my job negatively affects my physical health; (3) I feel tension about balancing my responsibilities; (4) I feel that I should change something about my work to balance my responsibilities; and (5) I feel that personal commitments interfere with my job. Cronbach's alpha for this scale was .902.

Employee Retention Variable

Retention is the dependent variable for this study. We defined the retention as the employee's intention to stay in the workplace. We measured employee retention using three items from Armstrong-Stassen and Schlosser (2008). The study measured the employee's intention to stay at the workplace with three items as follows: (1) Barring unforeseen circumstances, I would remain in this organization indefinitely (2) If I were completely free to choose, I would prefer to continue working in this organization (3) I expect to continue working as long as possible in this organization.

Generation Variable

Multiple definitions of Gen Z have been used in numerous studies on employees. For instance, Dhopade (2016) defined Gen Z as employees born between 1993 and 2011, while other studies defined Gen Z as employees born between 1995 and 2015 (Kasasa, 2020), born between 1996 and 2010 (Brown, Shallcross, & Stuebs, 2019), or born between 1997 and 2013 (Schroth, 2019). To summarize, most studies suggest that Gen Z employees were born between 1993 and 1997 and thus, it appears reasonable for the purposes of this study to use a middle value to define the beginning birth year of Gen Z. Therefore, we used the middle value, 1995, and as of August 2020, employees were categorized into three generations as follows: (1) Gen Z - 18 to 24 years old, (2) Gen Y - 25 to 39 years old, and (3) Gen X - 40 to 55 years old.

Regression Model

To test hypotheses, comparing between different generations, we used a subsample analysis instead of a two-way interaction design. This approach is preferable because it reduces the possibility that noise will be introduced into the model (Stone-Romero & Anderson, 1994). Furthermore, this study built an employee retention model using regression analysis. It employed a multiple regression models with employee retention as the dependent variable, and transformational leadership, transactional leadership, CSR, technology, autonomy and WLB as the independent variables. The multiple regression model is as follows:

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon_i$$

where Y_i = Employee Retention
X_1 = Transformational Leadership
X_2 = Transactional Leadership
X_3 = CSR
X_4 = Technology
X_5 = Autonomy
X_6 = WLB
ε_i = error terms

STATISTICAL RESULTS

Sample Description

Table 1 shows the demographic characteristics of the respondents by each generation. Table 2 details the gender demographics of the survey respondents.

Table 1. Age Demographics

Generations	Frequency	Percentage
Z (18-24)	120	24.2
Y (25-39)	278	56.2
X (40-55)	91	18.4
Boomers (56-)	6	1.2
Total	495	100.0

Table 2. Gender Demographics

Gender	Frequency	Percentage
Male	247	49.9
Female	241	48.7
Prefer not to respond	7	1.4
Total	495	100.0

Descriptive Statistics and Correlation Analysis

Table 3 shows the descriptive statistics and correlations among the dependent variable and six independent variables for the entire survey respondent population (N = 495). Employee retention was found to be significantly correlated with transformational and transactional leadership, CSR, WLB, technology, and autonomy ($p < 0.01$).

Table 3. Descriptive Statistics and Correlations for All Data (N = 495)

	Mean	SD	N	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) Retention	4.731	1.844	495	1						
(2) TF Leadership	4.751	1.445	495	.643**	1					
(3) TS Leadership	4.406	1.098	495	.473**	.667**	1				
(4) CSR	5.021	1.114	495	.490**	.646**	.475**	1			
(5) Technology	5.409	1.398	495	.431**	.483**	.398**	.476**	1		
(6) Autonomy	5.070	1.506	495	.473**	.529**	.375**	.403**	.456**	1	
(7) WLB	4.633	1.622	495	.245**	.218**	-.112*	.136**	.184**	.265**	1

*p < 0.05, **p < 0.01. TF and TS stand for transformational and transactional.

Table 4 shows the descriptive statistics and correlations among the dependent variable and six independent variables for the Gen Z data only (N = 120). Employee retention was found to be significantly correlated with transformational and transactional leadership, CSR, technology, autonomy ($p < 0.01$), and WLB ($p < 0.05$).

Table 4. Descriptive Statistics and Correlations for Gen Z (N = 120)

	Mean	SD	N	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) Retention	4.275	2.015	120	1						
(2) TF Leadership	4.762	1.477	120	.667**	1					
(3) TS Leadership	4.313	1.069	120	.539**	.662**	1				
(4) CSR	4.859	1.154	120	.527**	.663**	.455**	1			
(5) Technology	5.175	1.520	120	.477**	.507**	.451**	.486**	1		
(6) Autonomy	4.969	1.533	120	.521**	.632**	.421**	.453**	.588**	1	
(7) WLB	4.538	1.515	120	.187*	.241**	-.069	.153	.128	.383**	1

*p < 0.05, **p < 0.01

Table 5 shows the descriptive statistics and correlations among the dependent variable and six independent variables for Gen Y data only (N = 278). Employee retention was found to be significantly correlated with transformational and transactional leadership, CSR, WLB, technology, and autonomy ($p < 0.01$).

Table 5. Descriptive Statistics and Correlations for Gen Y (N = 278)

	Mean	SD	N	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) Retention	4.815	1.708	278	1						
(2) TF Leadership	4.754	1.422	278	.683**	1					
(3) TS Leadership	4.502	1.120	278	.522**	.682**	1				
(4) CSR	5.090	1.079	278	.475**	.652**	.509**	1			
(5) Technology	5.397	1.364	278	.433**	.534**	.426**	.538**	1		
(6) Autonomy	5.110	1.437	278	.442**	.510**	.325**	.385**	.387**	1	
(7) WLB	4.536	1.692	278	.182**	.124*	-.226**	.048	.168**	.171**	1

*p < 0.05, **p < 0.01

Table 6 shows the descriptive statistics and correlations among the dependent variable and six independent variables for the Gen X data only (N = 91). Employee retention was found to be significantly correlated with transformational and transactional leadership, CSR, WLB, technology, and autonomy ($p < 0.01$).

Table 6. Descriptive Statistics and Correlations for Gen X (N = 91)

	Mean	SD	N	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) Retention	5.084	1.907	91	1						
(2) TF Leadership	4.810	1.483	91	.565**	1					
(3) TS Leadership	4.275	1.077	91	.306**	.654**	1				
(4) CSR	5.053	1.165	91	.495**	.614**	.395**	1			
(5) Technology	5.703	1.308	91	.325**	.358**	.301**	.296**	1		
(6) Autonomy	5.055	1.712	91	.507**	.489**	.478**	.388**	.477**	1	
(7) WLB	4.998	1.532	91	.519**	.532**	.287**	.391**	.252*	.406**	1

*p < 0.05, **p < 0.01

Regression Analysis

The results of the regression model for the entire dataset were statistically significant ($R^2 = .463$, $R^2_{adj} = .457$, $F [6, 488] = 70.207$, $p < 0.01$). The model showed no serious multicollinearity (condition index < 30, VIF < 5). Transformational and transactional leadership, technology, autonomy, and WLB were found to be significantly related to retention ($p < 0.05$), and CSR, marginally significantly related to retention ($p = 0.062$).

The results of the regression model for the Gen Z data set were statistically significant ($R^2 = .496$, $R^2_{adj} = .469$, $F [6, 113] = 18.524$, $p < 0.01$). The model showed no serious multicollinearity (condition index < 30, VIF < 5). Transformational leadership was found to be significantly related to retention ($p < 0.05$); transactional leadership, only marginally significantly related ($p = 0.084$); and CSR, technology, autonomy, and WLB not statistically significant.

The results of the regression model for the Gen Y data set were statistically significant ($R^2 = .504$, $R^2_{adj} = .493$, $F [6, 271] = 45.901$, $p < 0.01$). The model showed no serious multicollinearity (condition index < 30, VIF < 5). Transformational leadership, transactional leadership, autonomy, and WLB were found to be significantly related to retention ($p < 0.05$), while CSR and technology factors showed no statistical significance.

The results of the regression model for the Gen X data set were statistically significant ($R^2 = .468$, $R^2_{adj} = .429$, $F [6, 84] = 12.292$, $p < 0.01$). The model showed no serious multicollinearity (condition index < 30, VIF < 5). Transformational leadership, autonomy, and WLB were found to be significantly related to retention ($p < 0.05$); and CSR, marginally significantly related ($p = 0.095$). Transactional leadership and technology factors showed no statistical significance. Table 7 summarizes the results of the four regression models.

Table 7. Regression Model Results

	All Data	Gen Z	Gen Y	Gen X
Dependent Variable	Retention	Retention	Retention	Retention
Constant	-1.077 (.380)	-1.971 (.811)	-.740 (.481)	-.126 (.936)
TF Leadership	.489 (.072)***	.488 (.163)**	.544 (.090)***	.399 (.172)*
TS Leadership	.183 (.081)*	.314 (.180)#	.286 (.100)**	-.288 (.194)
CSR	.139 (.074)#	.199 (.160)	.026 (.094)	.282 (.167)#
Technology	.110 (.054)*	.137 (.118)	.047 (.068)	.046 (.134)
Autonomy	.157 (.050)**	.125 (.131)	.124 (.060)*	.292 (.115)*
WLB	.128 (.042)**	.060 (.102)	.145 (.049)**	.272 (.121)*
R^2	.463	.496	.504	.468
Adjusted R^2	.457	.469	.493	.429
F	70.207	18.524	45.901	12.292
Observations	495	120	278	91

#p < 0.10, *p < 0.05, **p < 0.01. The standard errors of the regression coefficient estimates are reported in parentheses.

DISCUSSION

Impacts of Transformational and Transactional Leadership on Employee Retention

The evidence supports Hypothesis 1 at the entire, Gen Z, and Gen Y data sets. For these populations, both transformational and transactional leadership was found to be positively related to employee retention and these results are all significant ($p < 0.05$). For Gen Z population, transformational leadership is significantly and positively related to employee retention ($p < 0.01$), whereas transactional leadership is marginally and positively related to employee retention ($p < 0.10$). For Gen Y population, both transformational ($p < 0.01$) and transactional leadership ($p < 0.05$) are positively related to employee retention. For Gen X population, however, only transformational leadership is significantly and positively related to an employee retention ($p < 0.05$), while transactional leadership is not significant related to employee retention in spite of its significant correlation ($p < 0.05$) in the entire data set. In sum, these results are partially in line with previous studies that support the claim that transformational and transactional leadership has a positive impact on employee retention (Covella et al., 2017; Gyensare et al., 2017). Also, the results from the Gen X data are also consistent with the literature that shows no conclusive evidence of transactional leadership as a significant antecedent affecting employee retention (Kleinman, 2004). Overall, the results indicate that regardless of age, leadership is an important antecedent affecting an employee’s intention to remain in an organization. Furthermore, considering that this survey was conducted during the pandemic, significant results of both transformational and transactional leadership suggests that leadership variable is not affected by the pandemic.

Impacts of Corporate Social Responsibility on Employee Retention

The evidence supports Hypothesis 2, although only marginally at the entire and Gen X data sets. For these populations, CSR was found to be positively related to employee retention ($p < 0.10$). However, the CSR variable was not statistically significant in the multiple regression model, which does not support our hypothesis at the Gen Y and Gen Z data sets. Our results for each generation are inconsistent with prior studies suggesting CSR as a positive antecedent in employee retention, thus decreasing an employee’s intention to quit an organization (Gosh & Gurunathan, 2014; Cohen et al., 2017; Ouakouak et al., 2019). This may be attributed to the manner in which such data were viewed in our study. We looked at the relationship between CSR and retention in different generations, which prior literature did not do. When looking at the entire data set, without detailing it by generation, our results are in line with prior literature. Our research was also conducted during the pandemic period, while prior literature was conducted before the pandemic. This result suggests that the positive impact of CSR on employee retention may be affected by the pandemic especially for the Gen Z and Gen Y employees.

Impacts of Availability of modern IT on Employee Retention

The evidence supports Hypothesis 3 at the entire data set. Availability of modern IT was found to be significant and positively related to employee retention ($p < 0.05$). The results for the entire data set are in line with past studies that support the argument that technology has a positive impact on employee retention (Aruna & Anitha, 2015; Nura & Osman, 2013; Haar & White, 2013).

However, the results from the Gen Z, Gen Y, and Gen X data sets are not significant and does not support our hypothesis. The differences in the results for the different generations when compared with prior literature can be attributed to our study using generations as a moderator, which prior studies did not do. It may be also because our study was conducted during the pandemic period, while previous studies were conducted before the current pandemic. This result suggests that updated technology is considered nice to have across all generations, but not an important factor in deciding whether to remain in an organization.

Impacts of Autonomy on Employee Retention

The result supports Hypothesis 4 at the entire, Gen Y, and Gen X data sets. For these populations, autonomy was significant and positively related to employee retention ($p < 0.05$). The results for the entire, Gen Y, and Gen X data sets are in line with previous studies that support the claim that autonomy has a positive impact on employee retention (Liu et al., 2011; Gohar et al., 2015; Yumnam & Singh, 2019). However, result from the Gen Z data showed that the autonomy variable was not statistically significant to employee retention. The differences from prior literature can be attributed to our study's use of generations as a moderator, which, prior studies did not do. It may be also because our study was conducted during the pandemic period, whereas previous studies were conducted before the current pandemic. Our result indicates that the Gen Z employees, who are just starting in their careers, are comfortable with more managerial oversight, as they need to learn about their job and the company, while older generations, who are more established in their jobs, likely crave more autonomy and, as a result, autonomy plays a more important role in their retention. Furthermore, considering that this survey was conducted during the pandemic, significant results of autonomy in Gen Y and Gen X data suggests that autonomy variable is still significant factor affecting employee retention for Gen Y and Gen X employee even during the pandemic, which may threaten the job security.

Impacts of Work–Life Balance on Employee Retention

The evidence supports Hypothesis 5 at the entire, Gen Y, and Gen X data sets. For these populations, WLB was found to be significant and positively related to employee retention ($p < 0.05$). The results for the entire, Gen Y, and Gen X data sets are in line with previous studies that support the claim that WLB has a positive impact on employee retention (Deery & Jago, 2013; Chimote & Srivastava, 2013; Ahsan et al., 2016). However, WLB was not statistically significant in the multiple regression model for Gen Z population. The difference in Gen Z may be attributed to the sample data and the way such data were viewed in our study. We tested the relationship between WLB and employee retention in each generation, which prior literature did not do. It may be because that WLB is less of an important antecedent for Gen Z employees because they are early in their careers and have not yet started a family, as opposed to Gen Y employees, who have started their families and Gen X employees, who have already established their families. Furthermore, the results indicate that WLB was not affected by the pandemic, which underscore the importance of WLB in affecting employee retention especially for the Gen Y and Gen X population even during the pandemic. Overall, WLB is not as important to Gen Z, whereas the other two generations (Gen Y and Gen X) prioritize it, as they need to spend time with their families. Table 8 summarizes the results of the five hypotheses.

Table 8. Summary of the Findings

Hypothesis	Dependent Variable	Independent Variable	Moderator	Explanation
Hypothesis 1	Retention	Leadership	Generation	Significant effect in all generations
Hypothesis 2	Retention	CSR	Generation	Effect stronger in Gen X
Hypothesis 3	Retention	Availability of modern IT	Generation	Insignificant effect in all generations
Hypothesis 4	Retention	Autonomy	Generation	Effect stronger in Gen X and Y
Hypothesis 5	Retention	WLB	Generation	Effect stronger in Gen X and Y

Managerial Implications

Replacing employees who leave an organization is costly. The findings of our study have important managerial implications that transformational and transactional leadership, CSR, technology, autonomy, and WLB are important factors for employee retention. The results also showed vastly different results depending on the generation, providing important managerial implications for handling retention amongst different generations of employees. Also, because the survey was conducted during the pandemic period, a time of adjustment for most companies, there are important managerial implications for employee retention during this pandemic period.

Transformational leadership and transactional leadership remained perhaps the most important factor in employee retention across all generations and looks to be not impacted by the COVID-19 pandemic. Training programs for managers would be beneficial and would likely cost less than hiring replacements for employees who leave the organization as a result of poor management. Businesses should choose to invest in training and reviewing performance of their management staff in an effort to increase retention in all generations of employees.

CSR was only a significant factor for employee retention in Gen X. It may be possible that this factor was strongly influenced by the pandemic period because the results were not consistent with prior research. The results of this study would imply that organizations don't need to invest heavily in CSR, as a means to increase employee retention, because the factor was not significant in the two younger generations. CSR has many benefits for an organization, so should remain a priority, but when it comes to employee retention it was an important factor for the oldest generation, Gen X only. Businesses can create or invest in teams that focus solely on CSR, although should not use an increase in employee retention as a basis for investment because the benefits would likely be immaterial and only seen in a portion of their employee population.

Availability of modern IT was an insignificant factor in an employee retention across all generations. While technology certainly plays a part in an employee's efficiency and productivity, it does not look to play a significant part in employee retention. This could be due to the pandemic period, perhaps because a lot of organizations have gone virtual employees lack the means to take advantage of updated technology. While companies should invest in newer technology in order to remain competitive in their industries, increasing employee retention should not be the basis for such an investment.

Autonomy was a significant factor for employee retention in Gen Y and X, which is consistent with prior studies and suggests that the autonomy factor was not impacted by the COVID-19 pandemic period. It is, however, not significant for Gen Z. It is likely that Gen Z did not view autonomy as an important factor in staying with their organizations because they are in the beginning stages of their career and do not mind additional oversight while they learn. Gen Y and X, who are further along in their careers, appreciate being able to work without a lot of manager intervention. It is important for managers to allow some independence with their staffs, while also making sure their younger staffs are well supported. Organizations can invest in manager training as well as employee feedback opportunities.

Lastly, Work-life balance was a significant factor for employee retention in Gen Y and X. It is likely that this is due to having established or beginning to establish families, which, is why we don't see an impact in Gen Z for this variable. It appears that this factor was not impacted by the pandemic period, if anything it made WLB even more important with a lot of children transitioning to virtual learning. It is important for leaders to structure their organizations in a way that allows for a good WLB for employees and verbalize to their staff the importance of and their acceptance of WLB. Even if this means hiring more staff, it likely won't be as expensive as having to replace staff leaving due to poor WLB. It is also important for managers to remember that even though this variable was not significant for Gen Z, that will likely change as this generation grows older. Organizations should get used to seeing this kind of split amongst their employees.

Overall, our evidence suggests that in general, employee retention can be increased by displaying greater transformational and transactional leadership skills, engaging in more CSR activities, offering access to newer and updated technologies to staff, providing more autonomy to employees and providing better WLB to employees. However, different factors become more important for employee retention between generations as shown in Table 9.

Table 9. Executive Recommendation for Employee Retention

Priority	General	Gen Z	Gen Y	Gen X
1	TF Leadership	TF Leadership	TF Leadership	TF Leadership
2	TS Leadership	TS Leadership	TS Leadership	CSR
3	CSR		Autonomy	Autonomy
4	Technology		WLB	WLB
5	Autonomy			
6	WLB			

CONCLUSIONS

Various limitations, which provide meaningful directions for future research, merit discussion. First, although the collection of data through Amazon M-Turk across all generations provides valuable contributions to examine the moderating impact of different generations on employee retention, our samples are not distributed proportionately. Specifically, Gen Y accounts for over half of the samples (56.2%), while Gen Z only accounts for 24% and Gen X only accounts for 18%, which results in some degree of sample bias. It may be because Gen Y populations have more accessibility to Amazon M-Turk. Future studies need to consider such a potential sample bias more carefully in the data collection stage.

Second, future studies need to be done to further investigate the impact of additional factors on employee retention. For instance, future studies could choose to sample a specific industry, such as the service or manufacturing industries, or choose to sample one particular company. Third, future studies could also choose to include more independent variables – this study only included six independent variables. Possible additional variables include engagement, motivation, job satisfaction, and compensation. Additional or different moderator effects such as gender, firm size (large, medium, and small), job type (clerical, technical, and managerial), education, and years employed with a company job location (urban or rural) could also be introduced in future research. Such moderators could show a different effect on leadership, CSR, availability of modern IT, autonomy, and WLB variables in relation to employee retention. Fourth, this study used a multiple regression analytical model; future studies could use a different, a more advanced analytic model, such as Structural Equation Modeling (SEM). Lastly, future work could also conduct comparative studies, focusing on specific continents (Europe and Asia) and how they compare with this study conducted in the United States.

All in all, our study highlights various in-depth contributions to the employee retention literature by using multiple independent variables as well as the generation as an important moderator. This paper provides empirical evidence that organizational factors such as transformational and transactional leadership, CSR, technology, autonomy, and WLB can positively influence employee retention in the United States. The cost of replacing an employee is extremely high for an organization, both in the actual cost of hiring and training new staff and the potential lost profits due to business interruptions. If this cost can be reduced by using five independent variables included in this study, then a firm can reduce its expenses and increase revenue (through less business interruption and increased productivity), leading to increased profitability. Increased profits would lead to a higher stock price, which would strengthen managers' job security and maximize shareholder wealth. Thus, by utilizing this research, the business community has an opportunity to increase organizational success.

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PERSONALITY ATTRIBUTES THAT MAKE A SUCCESSFUL MINORITY ENTREPRENEUR

Alexander N. Chen, University of Central Arkansas

Michael Rubach, University of Central Arkansas

Thomas Snyder, University of Central Arkansas

Michael A. Blanchett, University of Central Arkansas

ABSTRACT

Minority entrepreneurship rates are disproportionately low, and their average success rates are significantly lower than that of white entrepreneurs. This study seeks to identify the demographic background and personal attributes that explain success for minority entrepreneurs. We investigate the effects of seven personality traits: conscientiousness, extroversion, emotional stability, agreeableness, openness to new experiences, achievement, and self-efficacy. These are the commonly-used Big Five with the addition of achievement and self-efficacy. We hypothesize these attributes as characteristics of leaders and entrepreneurs. We examine the significance of each personality trait on the success of minority entrepreneurs in Arkansas. Our success measures in this study include extrinsic success (revenue and the number of employees) and intrinsic success (self-assessed success scores). We use correlation and regression analyses based on responses from 287 Arkansas minority entrepreneurs. The results suggest that personality traits do not substantially explain the success of minority entrepreneurs when looking at the extrinsic measures of success. There is some evidence that intrinsic or self-reported levels of conscientiousness, emotional stability, and achievement are positively associated with subjective self-assessed success scores.

Keywords: Minority Entrepreneurship, Personality Attributes, the Big Five

INTRODUCTION

Entrepreneurs are vital to the economy (Decker, Haltiwanger, Jarmin, & Miranda, 2014; Arthur & Hisrich, 2011). Small businesses are the driving force for U.S. employment growth. According to the 2018 Small Business Profile, 99.9% of firms were small businesses (firm sizes of less than 500 employees), and small businesses account for 47.5% of U.S. total private employment. From 2000 to 2018, small businesses generated 9.6 million new jobs in the U.S. The report revealed that minorities owned 8 million businesses. Specifically, Hispanics owned 12%, African Americans owned 10%, Asian Americans owned 7%, and other ethnic groups owned 1.2% of small businesses (FAQ bout Small Businesses, 2019).

While minority racial or ethnic groups in the United States are participating in creating and running small businesses, their participation and success level is disproportionately low. Minority entrepreneurs owned 30% of all businesses, while 39.6% of the U.S. population is a minority (U.S. Census Quick Facts, 2018). In addition, a study conducted by JP Morgan showed that minority small businesses are not as successful as those owned by whites. They examined 1.4 million small businesses in major cities over five years and found that 33% of small minority businesses were unprofitable and almost half had two weeks or less cash liquidity (Farrell, Wheat, & Grandet, 2019). The importance of entrepreneurship on the economy, the low participation by minority groups, and their lack of success, motivate our study of minority entrepreneurs and the attributes that contribute to their success.

Historically, entrepreneurship and self-employment have been paths of economic advancement for disadvantaged people (Fairlie & Robb, 2007). Individuals who are unable to secure wage employment often turn to self-employment and entrepreneurship (Dollinger, 2003), known as necessity entrepreneurship. U.S. labor and employment statistics consistently show that minorities and women have a significantly higher rate of unemployment than whites and males. Given the relatively high rates of unemployment and the low labor participation rates of minorities, Ogbolu, Singh, and Wilbon (2015) argued that the formation and expansion of minority-owned ventures are viable strategies to address black and other minority unemployment rates.

Minority entrepreneurs have particular skills. They possess the leadership skills to lead the employees of a company. They have a mindset that can persevere during the tough occasions that come with running a business (Chen, Rubach, Snyder, & Blanchett, 2020). Political and social skills, as well as networking skills, are associated with the success among minority entrepreneurs in Arkansas (Blanchett, Chen, Rubach, & Duggins, 2019). In this study, we attempt to identify common characteristics of minority entrepreneurs that contribute to the success of minority businesses.

In order to look deeper at what makes an entrepreneur, our research tests the relationship between personality traits and entrepreneurial success. We focused on the Big Five plus two additional traits. These seven traits are extraversion, agreeableness, conscientiousness, emotional stability, openness, achievement, and self-efficacy. We use these traits in a correlation and regression analysis of minority entrepreneurs' success. Although these traits make up a large percentage of the holistic view of an individual's personality, they are not necessarily comprehensive. We examine the relationship between those traits with three dependent variables, i.e., revenue, the number of employees, and self-assessed scores. We use data collected through a survey of minority entrepreneurs in the state of Arkansas.

LITERATURE REVIEW

Personality Traits

Personality is defined as the typical characteristics and distinctive patterns of relationships or actions about situations that shape an individual character (Tasnim, Yahya, & Zainuddin, 2014). According to Tett, Steele, and Beauregard (2003), traits and characteristics influence entrepreneurial decision-making. The Big Five Personality Model represents five core traits of human personality, which are conscientiousness, extroversion, emotional stability, agreeableness, and openness to new experiences (Costa & McCrae, 1992; Costa, McCrae, & Holland, 1984; Hamilton Papageorge & Pande, 2019; Nga & Shamuganathan, 2010). Notably, studies on the relationship between personality traits and entrepreneurialism have sometimes yielded no clear link (Abu, 2008). On the other hand, traits such as extroversion, agreeableness, conscientiousness, and openness to new experiences define positive influences on entrepreneurial intentions (Nga & Shamuganathan, 2010). The other two personality characteristics relevant to entrepreneurship in this study are the need for achievement and self-efficacy (Caliendo, Fossen, & Kritikos, 2014).

First, we consider conscientiousness, a factor of the Big Five Personality Traits Model. It is a characteristic whereby a person focuses on attaining accomplishments. Conscientious people are hard workers, detail-minded, and well-organized in their decision-making processes (Bell & Kozlowski, 2002; Costa & McCrae, 1992). Conscientious individuals also exhibit caution, self-discipline, and a strong sense of direction (McCrae & Costa, 2008). A conscientious individual will put aside an inefficient plan and work to achieve an attainable goal. We hypothesize that conscientiousness has a positive impact on the success of entrepreneurs.

Second, we examine the role of extroversion. Studies have considered it as an important characteristic for entrepreneurs (Costa, et al., 1984; Zhao & Seibert, 2006). Individuals with high extroversion traits enjoy people, have enthusiasm, and possess abundant energy. Entrepreneurs interact with varied stakeholders, including financiers, business associates, company employees, and customers. The entrepreneurs may have the extrovert characteristics of a negotiator and attempt to garner support for an idea or sell certain products and services. Extroverted individuals can be calm but also assertive in business transactions. We hypothesize that extroversion has a positive relationship with the success of entrepreneurs.

Third, we examine emotional stability. This trait exemplifies individual differences in adjustment and emotional strength. Individuals with low emotional stability are impulsive, aggressive, and anxious (Costa & McCrae, 1992). On the contrary, some entrepreneurs or individuals are self-assured, peaceful, and tranquil. The studies of Chen, Greene, and Crick (1998) and Crant (1996) described entrepreneurs high in emotional stability as individuals with strong confidence in their talents. We test the positive relationship between emotional stability and entrepreneurism.

The fourth trait we include is agreeableness. This trait is defined as upholding mutual understanding and trust. For an entrepreneur, this trait emphasizes trust and dependability rather than conflict (McCrae & Costa, 2008). Agreeableness is a key trait with stakeholders where teamwork is required (LePine & Van Dyne, 2001). An agreeable person focuses on cooperation rather than competition within the organization. Because of the importance of joint effort and collaboration in entrepreneurship, we hypothesize that agreeableness has a positive relationship with entrepreneurial success.

The fifth trait is openness. McCrae (1987) considered openness to new experiences as a link to creativity, cleverness, inventiveness, and diverse thoughts. Schumpeter (1976) recognized the prominence of innovation as an essential entrepreneurial trait. Zhao and Seibert (2006) concluded that entrepreneurial undertakings require unique preparation, creative problem solving, and strategic planning. An individual who has a high level of openness tends to like the experience of trying new things (Lepine, Colquitt, & Erez, 2000; Nga & Shamuganathan, 2010). Openness to experience exhibits an inclination for diversity, inquisitiveness, and variety.

Sixth, we consider the need for achievement as an essential trait of an entrepreneur. Collins, Hanges, and Locke (2004) and De Pillis and Reardon (2007) suggested the need for achievement is a motivator and predictor of entrepreneurial motivation. A high degree of need for achievement encourages an individual to create objectives and develop skills essential for achieving goals (Alam & Hossan, 2003). A need for achievement can inspire ongoing and continual efforts to complete challenging projects. This need is driven by intrinsic personal motivation (Hart, Stasson, Mahoney, & Story, 2007). There can be more entrepreneurial activities in communities whenever a moderately higher level of need for achievement exists.

The seventh and final trait examined in the study was self-efficacy. Self-Efficacy can be defined as "the belief in one's capabilities to organize and execute the courses of action required to manage prospective situations” (Bandura, 2012). According to Erickson (2002) and Krueger and Brazeal (1994), constructive entrepreneurs have high levels of self-efficacy, which influences success (Bandura, 2012). Self-efficacy is the assurance to handle any experience of life and perform that activity with self-confidence (Chatterjee & Das, 2015). Self-efficacy fosters confidence within entrepreneurs. As self-efficacy increases, entrepreneurial performance may also improve.

Demographics

In addition to the personality traits, we included four demographic factors in our study: gender, age, work experience, and education. Klapper and Parker (2010) note that when it comes to self-employment or business ownership, a higher percentage of men than women are entrepreneurs. Family factors, especially children, help explain the lack of women’s entrance into self-employment (Boden, 1996; Budig, 2006). Female workers also heavily concentrate in clerical and administrative jobs that require less advanced qualifications, time consumption, and work experience. Lusardi and Tufano (2009) state that some women have lower financial capital and understanding, which might make it harder for them to navigate the loan market.

Male entrepreneurs, on average, are more likely than females to acquire work and business experience in industry and in managerial roles (Boden & Nucci, 2000; Fairlie & Robb, 2009; Kepler & Shane, 2007). Additionally, male entrepreneurs are more likely than females to have education and experience with technical, business, information technology, or managerial elements (Brush 1992; Menzies, Diochon, & Gasse, 2004). In order to prepare females for a broader range of industry choices, including nontraditional fields such as engineering and science, which offer higher growth potential and greater monetary rewards, it has been argued that they should be encouraged to study business, engineering, and entrepreneurial subjects (Blanchett, 2018; Hisrich & Brush, 1984).

Age can be a proxy for broad business experience and knowledge of the challenges involved in becoming an entrepreneur (Bewaji, Yang, & Han, 2015). An experienced businessperson has already made prior mistakes and is less likely to make as many mistakes in a business endeavor as a first-time entrepreneur. Older entrepreneurs will also have more of their own funds saved up (Rai, 2008), which increases the potential loan amount they can receive from a bank. A financial institution may hesitate to lend money to a young entrepreneur that has very little credit history. According to Rai (2008), investments in young entrepreneurs are associated with high risk.

Age also increases the social networks an individual may be involved in. Social networks are essential in gaining access to capital when starting a new venture (Mudambi & Treichel, 2004). Social networks can also boost the chances of having people informally vouch for someone who wants to start a new venture and needs funding (De Carolis & Saparito, 2006). For minorities, older age can be a sign of access to social networks, more work experience, and having some funds saved for entrepreneurial venture.

Prior research found that industry or work experience and access to potential resources can increase the probability of engaging in entrepreneurship (Escribá-Esteve, Sánchez-Peinado, & Sánchez-Peinado, 2009; Kim, Aldrich, & Keister 2006). Prior experience and taking steps to develop more experiences can lead to more personal contacts and job knowledge. Prior industry and work experience within entrepreneurial firms impact opportunity recognition and access to information (Nga & Shamuganathan, 2010; Ozgen & Baron, 2007). Therefore, entrepreneurial experience helps an entrepreneur know the ropes of setting up a business and getting things together quickly.

Entrepreneurial experience and knowledge increase the chances of an entrepreneur starting a new business due to expertise in spotting opportunities (Kim, Aldrich, & Keister, 2006). In addition, entrepreneurial experiences also build organizational knowledge and social networks. Thus, the experience of setting up new businesses and dealing with daily challenges helps the minority entrepreneur counteract some of the issues that minority entrepreneurs face.

According to the U.S. Census Bureau, people with a bachelor's degree earn on average 70% more than those with just a high school diploma (U.S. Census, 2012). Formal education boosts basic analytical skills, communication skills, and basic knowledge. Research declares that education is vital for entrepreneurial development. Individuals with higher education attainment seem more likely to pursue entrepreneurial opportunities. Formal educational instruction enhances a person's aptitude, risk-taking abilities, and critical thinking skills. Marvel and Lumpkin (2007) mentioned that people possessing a higher level of education desire more information and possess skills at processing the details of entrepreneurial requirements.

Education is considered an indicator of a person's skill and knowledge (Davidsson & Honig, 2003). The benefits of a formal or informal education help entrepreneurs understand business startup requirements. According to Blanchett (2018), the training gained from education assists entrepreneurs to become familiar with governmental policies associated with small businesses and entrepreneurial expectations. Entrepreneurial education supports entrepreneurs to communicate the language of business and advance the processes of their undertakings.

There are often inquiries asking why do some minorities prosper more in businesses than others? Light and Gold (2000) address the question through the resource disadvantage theory, which argues that groups who tend to have fewer resources are less likely to be able to organize the capital (economic, social, and human) necessary for entrepreneurship. The resource disadvantage theory can then be used to clarify inequalities in business ownership, particularly the high rates of entrepreneurship among Cuban and Asian immigrants relative to Mexican and black Americans.

Research by Granovetter (1983, 1985), along with Sanders and Nee (1996), highlight the significance of social networks' influence on entrepreneurship. Social influences may tend to be more pronounced among certain minority communities which helps them develop the networks that lead to business ownership. According to Wingfield and Taylor (2016), this concept may explain Asians' higher rates of business growth due to their far-reaching social ties. Yang, Colarelli, Han, and Page (2011) examined Korean immigrant entrepreneurs in the U.S. and found they had a higher level of altruism toward kin, and they received more financial help from close kin.

Other literature focus on the pull and push factors. Rettab (2001) identified the push factors for ethnic minorities to include unemployment and their vulnerable labor market position, while the pull factors include market opportunity, profit, and the desire to improve their economic position. Clark and Drinkwater (2000) conducted a study in England and Wales and found, contrary to predictions, ethnic enclaves do not incentivize self-employment, nor does poor English language skills. Religious devotees were more likely to be self-employed. Vander Zwan, Thurick, Verheul, and Hessels (2016) examined differences across countries in pull and push factors. They found younger, male, and wealthier entrepreneurs characterize the "opportunity" (or pull) entrepreneurs. Other than household income, socioeconomic factors weren't much different from the opportunity or necessity entrepreneurs. They also found some differences across samples among regions. Household income, preference for self-employment, proactiveness, and optimism helped explain pull factors for Europeans. Age, household income, optimism, financial support, education, and risk-taking helped explain the opportunity entrepreneurs in Asia. Kollinger and Minniti (2006) found that black Americans' confidence and optimism make them about twice as white Americans likely to try starting a business, but they suffer from higher barriers and failure rates.

DATA AND ANALYSIS

We developed the survey instrument with Qualtrics Survey software. We identified the minority entrepreneurs through the Arkansas Economic Development Commission (AEDC), Arkansas Office of State Procurement, Arkansas Small Business Development Institute, and The Institute on Race and Ethnicity. Further, we completed surveys via telephone and face-to-face interviews. Entrepreneurs also completed the survey while attending conferences, workshops, and training sessions throughout the state of Arkansas. The collection time period started in March of 2017 and continued throughout the month of April 2017.

Males are a slight majority in the sample (58%). A majority of the business owners were between 31 and 50 years old. The most represented ethnic group in the sample were African Americans with 145 respondents or 50.5 percent. Hispanic American consisted of 65 respondents or 22.6 percent. Hispanic Americans were the second largest group, which is consistent with the census of Arkansas (U.S. Census, 2012).

Table 1. Alphas, Item Numbers, Means, and Standard Deviations of Independent Variables of Interest

Personality Traits	**# of questions**	**α's**	**Means**	**S.D.**
Extraversion	3	0.93	4.45	0.63
Conscientiousness	3	0.84	4.44	0.56
Agreeableness	3	0.90	4.40	0.67
Self-Efficacy	2	0.78	4.37	0.71
Achievement	3	0.79	4.35	0.56
Openness	4	0.92	4.08	0.80
Emotional Stability	3	0.87	3.62	1.14

We scored personal traits with Likert-scale questions. Table 1 shows the Cronbach alphas of all seven personal traits. The alpha's ranged from .78 to .93. All of them are above the .70 threshold, which assures the reliability of the seven traits. Table 1 demonstrates the means of different personal attributes in descending order. We find that Extraversion has the highest score of 4.45, followed by Conscientiousness and Agreeableness with mean scores of 4.44 and 4.40. Overall, we find that five of the traits have a mean between 4.35 and 4.45, which is relatively high for a 1-5 scale. It implies that minority entrepreneurs in our survey are more likely to rate themselves as Extravertive, Conscientious, Agreeable persons with high levels of Self-Efficacy and Achievement. Emotional stability has the lowest mean score of 3.62 for minority respondents. Openness has the second-lowest mean among all seven personal traits.

The success of minority entrepreneurs is measured in three different ways. The first is a three-year average of their total revenue. The second measure is the three-year average number of employees in the company. The last measure this study used to assess success has two Likert-scale questions, addressing how successful the entrepreneur felt in their present business and how successful the entrepreneur was in his or her community.

Most of the respondents (81%) listed their annual revenues in three groups: less than $50,000 (87 or 30.3% of respondents), between $50,001 and 100,000 (58 or 20.2%), or between 100,001-250,000 (88 or 30.7%). When we assigned the mid-value for each income group, the average revenues was $129,605. Since it is revenues for the entire business, it is clear that revenues for minority entrepreneurs are relatively low considering there are multiple employees in many of the companies.

Regarding the size of the company or the number of employees, we found that 195 or 67.9% of respondents had 5 or fewer employees in their business. Only 6 or 2.1% reported that they have more than 21 employees. Most minority businesses in our sample were small firms.

This study's measurement of the performance of sampled firms partially depended on subjective self-reported financial measures. Measures of revenues and firm size can be underestimated because small firms are often reluctant to disclose financial information (Covin & Slevin, 1989). Previous research has also found that subjective assessments of organizational performance are quite consistent with objective performance data both internal and external to the organization

(Dess & Robinson, 1984; Venkatraman & Ramanujam, 1986). The third measure of success is a self-assessed success rated by entrepreneurs themselves.

Regarding self-assessed success, we found 245 or 85.4% scored 4 or above over a 1-5 Likert scale. The respondents in the sample were more likely to feel good about their success. Most of them rate themselves between successful and extremely successful. The mean of self-assessment is 4.2 with a standard deviation of 0.65.

Table 2 shows the means, standard deviations, and Pearson correlation matrix for all five demographic variables, seven personal attributes, and three success measures. If we review the relations among demographic background, females are more likely to be younger and with less work experience. Also, there are more females in the African American group and more males in the Hispanic American group. Age is positively related to educational level and work experience. In general, African Americans are more likely to be older and Hispanic Americans are more likely to be younger in our sample.

Regarding revenues, we found none of the personality traits to be associated with this measure of success. Revenues have a negative correlation with the gender variable. This statistic means that female minority entrepreneurs are more likely to have lower revenues than their male counterparts. Revenue has a positive correlation with age, which shows that the older that the entrepreneur is, the more money their business makes. Older people with more experience and more cumulative resources were more likely to earn higher revenues among the Arkansas minority entrepreneurs. Similarly, it is found that revenue has a positive relation with educational level. Among minority entrepreneurs, African Americans are more likely to make less revenues than their counterparts.

Table 2. Correlation Analysis

		Mean	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Gender	0.42																
2	Age	42.26	-.192**															
3	Education	14.69	0.03	.184**														
4	Work Exp	12.36	-.172**	.549**	0.00													
5	Dummy Black	0.51	.137*	.213**	.218**	0.00												
6	Dummy Asian	0.15	0.06	-0.04	-0.03	-0.05	-.434**											
7	Dummy Hispanic	0.23	-.138*	-.277**	-.277**	-0.04	-.560**	-.231**										
8	Extraversion	4.45	0.06	-0.02	0.09	0.06	.123*	-0.07	0.00									
9	Agreeableness	4.40	0.06	.134*	0.08	0.10	-0.02	-0.01	-0.01	.555**								
10	Conscientiousness	4.44	0.07	0.03	0.09	0.12	0.01	-0.04	-0.02	.489**	.629**							
11	Openness	4.08	0.09	-0.05	0.10	-0.07	0.11	-0.03	-.172**	.286**	.268**	.231**						
12	Emotional Stability	3.62	-0.07	0.05	0.01	0.11	-.210**	0.06	0.10	0.08	0.09	0.10	-.155**					
13	Self Efficacy	4.37	0.02	-0.02	0.11	0.11	0.03	-0.08	0.08	.435**	.399**	.423**	.419**	0.04				
14	Achievement	4.35	0.06	0.00	0.07	0.07	0.00	0.03	-0.01	.407**	.380**	.381**	.556**	-0.01	.650**			
15	Revenue	129605.60	-.139*	.197**	.129*	.213**	-.193**	0.04	0.06	0.03	0.04	0.00	-0.03	0.09	0.03	0.11		
16	# of Employment	5.91	-.148*	0.09	-0.01	.125*	-.177**	0.02	0.10	0.03	-0.01	-0.10	-0.07	0.03	0.02	0.02	.438**	
17	Self-Assessment	4.20	0.00	0.06	.163**	.159**	-0.05	-0.04	0.00	.247**	.172**	.323**	0.11	.164**	.200**	.249**	.212**	.132*

** p =< .01 * p =< .05

For the other extrinsic success measure, the number of employees, we again found that no personal attributes relate to it. When we examine demographics, we find that females are more likely to own smaller-size companies. Work experience has a positive relationship with the size of the company. African Americans are relatively less likely to own larger companies.

The findings show personal traits are more likely to be associated with intrinsic or self-assessed success than extrinsic success. For instance, self-assessed success had positive correlations with six personal traits, i.e., extraversion, agreeableness, conscientiousness, emotional stability, self-efficacy, and achievement. Only openness does not have a statistically-significance with self-assessed success. Among the demographic variables, age and gender have no relationship with sell-assessed success. Educational attainment and work experience have a positive relationship with intrinsic success.

The correlation is a bivariate analysis that examines the relationship between two variables without controlling for other factors. To analyze the relationships between the personality traits and success of minority entrepreneurs while keeping demographic variables constant, we use ordinary least squares analysis. To simplify results, we use a stepwise regression procedure via SPSS.

Table 3 presents regression results with revenue as the dependent variable. The table only displays those independent variables that have a statistically significant relationship with average revenue. We use all demographic variables as independent variables to run a stepwise regression and find that only age (+), education (+), and African Americans (-) have statistically-significant relationships with average revenue. This basic model explains about 13.2% of the variance of the entrepreneur's revenue. None of the personality traits had a statistically significant relationship with average revenue after we controlled for the demographic variables.

Table 3. Regression Analysis with Average Revenue

Demographic	**Basic model**		**Complete model**	
	B	**t**	**B**	**T**
Constant	-79,580.805	-1.502	-105,104.130	-1.966*
Dummy Black	-76,557.814	-4.859**	-75,516.514	-4.747**
Age	2,999.691	4.338**	2,741.013	3.991**
Education	7997.560	2.319*	10,307.795	2.913**
Model summary				
F- Value		12.906		12.905
P-value		0.000		0.000
R-Square		0.132		0.139

** p =< .01 * p =< .05

Table 4 provides OLS estimates with the number of employees as the dependent variable. Those minority entrepreneurs who identify as African American have, on average, fewer employees than other groups. The older entrepreneurs, on average, have more employees. The basic model explains about 5% of the variance in the number of employees. If we control the two demographic variables and add all seven personal traits, we found only one personal trait, consciousness (-), has a statistically significant relationship with the number of employees. Those who rated themselves high on conscientiousness had fewer employees on average.

Table 4. Regression Analysis with # of Employees

Demographic	**Basic model**		**Complete model**	
	B	**t**	**B**	**t**
Constant	4.449	4.67**	9.942	3.582**
Dummy Black	-2.055	-3.432**	-2.040	-3.269**
Age	0.059	2.33*	0.064	2.447*
Personality traits				
Conscientiousness			-1.272	-2.182*
Model summary				
F- Value		7.231		6.369
P-value		0.001		0.000
R-Square		0.049		0.068

** p =< .01 * p =< .05

Table 5 reports regression results with the self-assessed success scores. Those with higher levels of education rated themselves higher than those with lower education scores. Those with more work experience rated themselves higher than those with less work experience. The basic model explains about 6% of the variance of self-assessed success. The stepwise regression with adding seven personal traits to the basic model shows an increase of R-Square to 21%. Three personality traits have a statistically significant and positive relationship with self-assessed success scores: Conscientiousness, Emotional Stability, and Achievement.

Table 5. Regression Analysis with Self-Assessed Success Scores

Demographic	**Basic model**		**Complete model**	
Entered variables	**B**	**t**	**B**	**t**
Constant	3.282	12.838**	1.375	3.542**
Education	0.055	3.225**	0.044	2.83**
Work Experience	0.010	2.448*	0.009	2.550**
Personal Attributes				
Conscientiousness			0.266	4.017**
Emotional Stability			0.083	2.748*
Achievement			0.139	2.076*
Model summary				
F- Value		8.296		13.310
P-value		0.000		0.000
R-Square		0.057		0.206

** p =< .01 * p =< .05

In summary of the regression tables, personality traits do not explain a significant amount of variation among the extrinsic measures of success, only with the intrinsic measure. Demographics do predict extrinsic success. The more educated and older minority entrepreneurs earn more revenue on average. The minority entrepreneurs that do not identify as African American earn more revenue. When explaining the variance in the size of the firm, we find age and African American coefficients are statistically significant in the model. Older entrepreneurs have more employees, and those that identify as African American have fewer employees. Additionally, conscientiousness personality has a negative relationship with the size of the firms. For the intrinsic success measure of success, education and work experience are associated with higher scores. Conscientiousness, emotional stability, and achievement are also significant personal traits that positively predict self-assessed success.

CONCLUSION

Our study contributes to the literature by examining the personality traits that explain minority entrepreneur success. Our results are mixed. Among Arkansas minority entrepreneurs, personality traits did not explain extrinsic success in our correlation analysis, but they did have some correlation with intrinsic success. Our correlation analysis reported a positive relationship between self-assessment scores and extraversion, agreeableness, conscientiousness, openness, emotional stability, self-efficacy, and achievement.

Our regression results indicated that conscientiousness was the only personality trait associated with extrinsic success. It actually had a negative relationship with the number of employees. We don't know the source of this correlation. It doesn't necessarily mean that conscientious people are less successful. It could mean that conscientiousness people are organized and efficient, which can lead to less need for employees. Regarding intrinsic success, conscientiousness, emotional stability, and achievement related to higher self-assessment scores. Future studies may benefit from additional qualitative interviews where entrepreneurs can describe their perceptions of other forms of success, including self-development, spiritual, or other purposes.

Demographic variables did predict success among minority entrepreneurs. Females were less likely to have higher level of revenues and larger-sized companies. Age, education, and work experience were positively correlated with revenues. Work experience was associated with a greater size of the company. Those who identified as African Americans earned less money and had fewer employees on average than other minority entrepreneurs. Regarding intrinsic success, self-assessed scores were not associated with gender or age, but education and work experience had a positive and statistically significant coefficient.

Previous literature suggests that personality traits that should affect the entrepreneurial success (Zhao & Seibert, 2006). Our study provides some evidence of a relationship, but it is sensitive to the success measure. An entrepreneur can take our results and see that education, age, and work experience seem to be the most influential factors in predicting success. People with certain personality traits are not destined for success or failure. Our data focuses on minority entrepreneurs in Arkansas. Further studies that are able to use large data sets to compare all ethnicities can add more evidence on the relationship between personal traits and the success of minority entrepreneurs.

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FACE-ISM THEORY IN YOUTUBE IMAGES OF CANDIDATES IN THE 2020 U.S. PRESIDENTIAL ELECTION

John Mark King, American University of Sharjah

ABSTRACT

Face-ism theory (Archer, Kimes & Barrios, 1983), which posits that newsmakers whose media images display more facial prominence are viewed as more powerful by media consumers, informed the theoretical research perspective. The study is relevant to public relations, because how images of candidates are displayed in news content may have an impact on voter perceptions of the candidates. The unit of analysis was any still photograph of the Democratic and Republican presidential and vice-presidential candidates in the United States 2020 general election from YouTube videos published by United States television news networks Aug. 12 until Nov. 3, 2020, election day. Two coders examined 5,425 candidate photos; intercoder agreement was 96 percent or higher on each variable. A six-point body index scale served as the dependent variable. Independent variables were the networks, candidate, gender and political party. Trump's images were the most frequent (3,276/60.4%), followed by Biden (1,386/25.5%), Harris (480/8.8%) and Pence (283/5.2%). FOX published more images of the candidates (1,051/19.4%) than any other network; CNN published the least (418/7.7%). Images of Democratic candidates (56.6%) were more frequently cropped at upper regions of the body with more facial prominence than images of Republican candidates (46.8%) who were more frequently cropped at lower regions of the body with less facial prominence, significant at <.001. Images of Trump (46.1%) showed less facial prominence than images of the other candidates, significant at <.001. Images of the female candidate displayed more facial prominence (52.9%) than male candidate images (49.9%), but the differences were not significant.

Keywords: Face-ism theory, public relations campaigns, political communication, United States Presidential Election

INTRODUCTION

Informing the theoretical perspective of this research was face-ism theory; which posits that news makers whose published images show more facial prominence, such as face or head and shoulder photos, as opposed to half body or full body photos, are viewed as more powerful and intelligent by media consumers. Face-ism theory was of particular interest in the 2020 United States presidential election campaign because the candidacy of Kamila Harris, the Democratic vice-presidential candidate, presented an opportunity to research differences in the display of facial prominence in images published by the major United States television networks in terms of gender, race and ethnicity. Harris, who was ultimately elected vice-president with Joe Biden as president, represented the first female, African American, Asian vice-presidential candidate in the United States.

Numerous studies, as outlined in the literature review, have found that mediated images of women and minorities have consistently displayed less facial prominence than published images of men. Harris's candidacy presented a unique opportunity to test the theory once again. This election also generated intense interest from the voting public and the news media.

The primary objective of the study was to examine the effects that gender, race, ethnicity, political party and news organizations may have had on how published images displayed facial prominence of the Republican candidates, Trump and Pence, and Democratic candidates, Biden and Harris, in the 2020 United States presidential general election. A secondary objective was to measure frequencies of the dependent variable and the independent variables for an overall picture of the visual news coverage of the campaign. The study is relevant to public relations, because how images of candidates are displayed in news content may have an impact on voter perceptions of the candidates. By carefully planning public appearances to maximize more close-up visual opportunities, campaign managers may have some influence on how their candidates are depicted visually in media coverage.

LITERATURE REVIEW

Face-ism Theory

Archer, Kimes and Barrios (1983) published the seminal study on face-ism. They conducted five studies to test the theory. The first study examined photographs published in United States newspapers and news magazines. Results showed that images of men were much more frequent than images of women, and facial prominence was greater for men than women. A second study examined 13 publications from 11 cultures outside the United States. The face-ism effect was even more pronounced, and images of men were even more frequent than images of women. A third study examined artwork (paintings and drawings) from the 15th century to the 20th century and found significant differences in facial prominence, with images of men having a higher face-ism score than women. The fourth study featured two experimental groups of both genders. One group was asked to draw pictures of a woman; the second group was asked to draw pictures of a man. In both conditions, facial prominence in pictures of men was greater than for images of women, regardless of the gender of the amateur artist. The fifth study, also an experiment, was designed to test whether face-ism has an effect on perceived attributes of the person pictured. The study found that subjects rated people in photographs that featured more facial prominence higher on intelligence, ambition and physical appearance. All five studies found strong support for the face-ism theory.

Schwarz and Kurz (1989) reported that experimental manipulations of images of the same people, one showing head and shoulders portraits and another showing the full body, resulted in significant differences in perceived trait attributes. Subjects in the photos displayed as portraits, with more facial prominence, were judged by both women and men to be more intelligent, assertive and ambitious than subjects in photos displayed as full body shots.

Zuckerman and Kieffer (1994) examined the effects of face-ism and race. They found evidence that images of racially discriminated minorities were displayed with lower facial prominence than images of Caucasians in American and European periodicals, American paintings and American postal stamps. They also found that people in photos with higher facial prominence were rated higher in dominance than people with lower facial prominence in photos. The researchers concluded that close-up images of faces can imply confrontation, a concept that suggests higher facial prominence relates to perceptions of dominance in the person pictured.

Dodd, Harcar, Foerch and Anderson (1989) examined photos of men and women published on the covers of United States magazines from 1938-1986. Their longitudinal study found that images of women more frequently focused on the body, while images of men were more frequently focused on the face.

King (2002) content analyzed published photographs by online newspapers across 17 Latin American nations and found strong differences in displays of images of males and females. Images of men displayed more facial prominence than images of women across all story types.

Copeland (1989) applied the face-ism theory to television and found support for the hypothesis that televised shots of men would display more dominant facial prominence than televised shots of women in a random sample of 14 prime time network television shows in the United States.

Face-ism and Politics

Sparks and Fehlner (1986) found contrasting results in their study of magazine photos of candidates in the 1984 United States presidential election. There was no difference in the facial prominence of images of female vice-presidential candidate, Geraldine Ferraro, on the Democratic ticket compared to images of the three major male candidates, Walter Mondale, the Democratic presidential candidate, Ronald Reagan, the Republican presidential candidate and George Bush, the Republican vice-presidential candidate.

Konrath and Schwarz (2007) found evidence of face-ism in headshot portraits of American governors, senators and representatives as well as members of parliament in Canada, Australia and Norway. The cross-cultural study concluded that images of males displayed more facial prominence than images of females in all countries analyzed.

Price and King (2010) performed a content analysis of photographs of candidates in the 2008 United States presidential general election published in news and business magazines including Newsweek, U.S. News & World Report, Time, Forbes, Business Week and Money. The general election campaign featured Sarah Palin, the female Republican vice-presidential candidate, and three male candidates, John McCain, Republican presidential candidate, Barack Obama, Democratic presidential candidate and Joe Biden, Democratic vice-presidential candidate. The researchers developed a body index scale to measure facial prominence based on where the photo was cropped on the body (1= head/face/eyes, 2= head, neck and shoulders, 3= chest up, above breastline, 4= waist up, 5= below waist, hips, above knees, or 6= legs, at or below knees, feet or full body). Their analysis of the nominal data found strong support for the face-ism theory.

> Photographic images of male candidates were more frequently cropped to show the head/face/eyes (27.8%), head/neck and shoulders (28.2%) and chest up/above breastline (14.5%) than photographic images of the female candidate.

> Photographic images of the female candidate were more frequently cropped at the waist up, below waist/hips/above knees and legs/at or below knees/feet/full body than images of the male candidates. This indicates that photographic images of the male candidates more frequently were cropped at the upper regions of the body, emphasizing intellect and power, while photographic images of the female candidate were more frequently cropped at the lower regions of the body, emphasizing the figure. (Price & King, pp. 573-574)

Konrath, Au and Ramsey (2012) used a database of 6,610 official online photographs of politicians across 25 cultures to study face-ism. Surprisingly, they found that face-ism bias was higher in cultures where institutional gender inequality was lower.

Peng (2018) used computerized analysis to study presentation bias in the 2016 presidential election including facial orientation (pitch, roll and yaw), face size and location, facial expressions, eye and mouth status, skin condition and whether other people were present in the photo with the candidate or if the candidate was pictured alone. Photos of Democratic presidential candidate, Hillary Clinton, and Republican presidential candidate, Donald Trump, were analyzed using regression analysis according to whether the media outlet was liberal, conservative or neutral.

> In overall media coverage, compared with Clinton, Trump images had larger faces ($\beta = .14$), showed less happiness ($\beta = -.46$) but more anger ($\beta = .42$), and portrayed less healthy facial skin ($\beta = -.09$) and fewer other people's faces ($\beta = -.12$, all *p*s < .001). As indicated by significant interactions, these gaps regarding face size ($\beta = -.12, p < .001$), happiness ($\beta = .08, p < .001$), anger ($\beta = -.06, p = .002$), skin health ($\beta = .07, p = .002$), and number of other faces ($\beta = .07, p = .001$) narrowed or reversed as the media outlets' political orientations moved from liberal to conservative (Figure 3), implying that these attributes were adopted by outlets to differentially portray the two candidates. (Peng, p. 13)

RESEARCH QUESTIONS/HYPOTHESES

The review of literature on the face-ism theory informed the following hypotheses and research questions:

> H1: Images of male candidates in the U.S. presidential and vice-presidential general election will display more facial prominence than images of the female candidate.
>
> H2: Images of the incumbent Republican candidates (Trump and Pence) will be more frequent than images of the Democratic candidates (Biden and Harris).
>
> H3: Television news networks that generally favor one political party over another, will publish images that feature more facial prominence of the candidate from the same party than television news networks that are generally neutral politically.
>
> RQ1: Will images of Democratic Party candidates be displayed with different facial prominence than images of Republican Party candidates?

RQ2: Will there be differences in display of facial prominence among the four candidates?

RQ3: Will there be differences in overall display of facial prominence among the news organizations that published the images?

RQ4: Will there be differences in display of facial prominence of the individual candidates among the individual news organizations that published the images?

METHODS

The unit of analysis was any still photograph of the Democratic and Republican presidential and vice-presidential candidates in the United States 2020 general election (Biden, Harris, Trump and Pence) from YouTube videos published by United States television news networks including CNN, FOX, MSNBC, NBC, ABC, CBS and PBS. Images of more than one candidate in a single photo were coded separately. The time period of the study was Aug. 12, 2020, when Kamala Harris was announced as the Democratic vice-presidential candidate, until Nov. 3, 2020, election day. Still images from YouTube of each of the four candidates were captured digitally each day during the time period of the study by performing a search for each network each day on YouTube. Two coders examined 5,425 photos of the candidates. Intercoder agreement was 100 percent on all variables except the body index scale, which was 96 percent. Coders used King's body index scale, a modification of the original face-ism measurement, which was the dependent variable (1=head/face/eyes, 2=head/neck/shoulders, 3=chest/at or above breastline, 4=below breastline/at waist, 5=below waist/hips/above or at knees and 6=below knees/feet/full body). Dependent variables were the networks (CNN, FOX, MSNBC, NBC, ABC, CBS and PBS), candidate (Biden, Harris, Trump and Pence), gender (male or female). political party of the candidate (Democrat or Republican) and general favorability of the networks toward the Democratic Party (MSNBC), the Republican Party (FOX) or neutral (CNN, NBC, ABC, CBS and PBS). General political party favorability by the networks was determined by the author based on consistent viewing of campaign coverage by the networks for the duration of the campaign. Chi-square statistical analysis was performed on the independent and dependent variables, which were all nominal variables. Probability was set at <.001, due to the very large sample size. Frequencies were also recorded for each variable.

RESULTS

Table 1. Network Frequency

Network	Frequency	Percent
FOX	1051	19.4%
CBS	982	18.1%
MSNBC	970	17.9%
NBC	886	16.3%
PBS	613	11.3%
ABC	505	9.3%
CNN	418	7.7%

Note. n= 5,425

As seen in Table 1, overall frequency results showed that FOX 1051/19.4%) published more photos of the candidates than any other network. CNN (418/7.7%) published the least photos.

Table 2. Body Index Frequency

Head/ face/ eyes	Head/neck/ shoulders	Chest/at or above breastline	Below breastline/ at waist	Below waist/hips/above or at knees	Below knees/feet/full body
90 1.7%	798 14.7%	1835 33.8%	1941 35.8%	438 8.1%	323 6.0%

Note. n= 5,425

Table 3. Body Index frequency (collapsed)

chest/at or above breastline	below breastline
2723 50.2%	2702 49.8%

Note. n= 5,425

Overall frequency for the body index scale, as evident in Tables 2 and 3, shows that the seven major U.S. television news networks published images of the candidates in the United States general presidential election with about the same percentages of higher facial prominence, with the image cropped at the chest/at or above breastline (50.2%) as they did the percentages of less facial prominence, with images cropped below the breastline (49.8%).

Table 4. Network Political Favorability Frequency

Network	Frequency	Percent
Neutral **CNN** **NBC** **ABC** **CBS** **PBS**	3402	62.7%
Favor Republican **FOX**	1051	19.4%
Favor Democrat **MSNBC**	970	17.9%

Note. n= 5,425

Table 4 shows the frequency breakdown of political party favorability among the television networks. Television networks that were generally neutral toward political parties published the majority of the images of the candidates (3403/62.7%).

Overall frequencies for the remaining variables including candidate, gender and party are included in the tables below.

H1: Images of male candidates in the U.S. presidential and vice-presidential general election will display more facial prominence than images of the female candidate.

Table 5. Gender by Body Index

	Head/ face/ eyes	Head/neck/ shoulders	Chest/at or above breastline	Below breastline/ at waist	Below waist/hips/above or at knees	Below knees/feet/full body
Female	15 3.1%	64 13.3%	175 36.5%	176 36.7%	26 5.4%	24 5.0%
Male	75 1.5%	734 14.8%	1660 33.6%	1765 35.7%	412 8.3%	299 6.0%

Note. n= 5,425; chi-square= 14.1; df= 5; p <.01

The difference in facial prominence in the published images was significant, but in the opposite direction of the hypothesis, as seen in Table 5. Images of the female candidate had slightly more facial prominence than images of the three male candidates.

H2: Images of the incumbent Republican candidates (Trump and Pence) will be more frequent than images of the Democratic candidates (Biden and Harris).

Table 6. Party Frequency

	Frequency	Percent
Republican	3559	65.6%
Democrat	1866	34.4%

Note. n=5,425

As is evident in Table 6, almost two-thirds of the published images featured the incumbent Republican candidates.

H3: Television news networks that generally favor one political party over another, will publish images that feature more facial prominence of the candidate from the same party than television news networks that favor the opposite political party or that are generally neutral politically.

Table 7. Network Favorability by Body Index (collapsed) by Candidate

Candidate	Network Favorability	Chest at/above breastline	Below breastline	Notes
Biden	**Favor Democratic**	159 (63.1%)	93 (36.9%)	n=1386; chi-square= 7.5; df= 2; p= n.s.
	Favor Republican	125 (63.1%)	73 (36.9%)	
	Neutral	518 (55.3%)	418 (44.7%)	
Harris	**Favor Democratic**	35 (60.3%)	23 (39.7%)	n=480; chi-square= 1.9; df= 2; p = n.s.
	Favor Republican	39 (48.8%)	41 (51.2%)	
	Neutral	180 (52.6%)	162 (47.4%)	
Trump	**Favor Democratic**	315 (48.8%)	330 (51.2%)	n=3276; chi-square= 20.4; df= 2; p < .001
	Favor Republican	364 (52.2%)	333 (47.8%)	

	Neutral	830 (42.9%)	1104 (57.1%)	
Pence	**Favor Democratic**	7 (46.7%)	8 (53.3%)	n=283; chi-square= 9.8; df= 2; p < .01
	Favor Republican	582 (55.4%)	469 (44.6%)	
	Neutral	97 (50.5%)	95 (49.5%)	

Note. n= 5,425

Table 7 shows that support for the hypothesis was mixed. The television network that favored the Democratic Party, MSNBC, and the network that favored the Republican Party, FOX, displayed images of Biden, the Democratic presidential candidate with exactly the same level of facial prominence. There was a difference in images of Harris, the Democratic vice-presidential candidate. MSNBC more frequently displayed images of Harris with more facial prominence than FOX, but the difference was not significant. Images of Trump and Pence were displayed differently. FOX published images of Trump, the Republican presidential candidate, with more facial prominence than MSNBC, significant at <.001. FOX did the same for Pence, the Republican vice-presidential candidate, significant at <.01. Networks that were generally neutral politically, published images with more facial prominence of Biden, Harris and Pence more frequently, but they published images of Trump with less facial prominence more frequently.

RQ1: Will images of Democratic Party candidates be displayed with different facial prominence than images of Republican Party candidates?

Table 8. Party by Body Index

	Head/ face/ eyes	**Head/ neck/ shoulders**	**Chest/at or above breastline**	**Below breastline/ at waist**	**Below waist/hips/ above or at knees**	**Below knees/feet/ full body**
Democrat	28 1.5%	332 17.8%	696 37.3%	592 31.7%	107 5.7%	111 5.9%
Republican	62 1.7%	466 13.1%	1139 32.0%	1349 37.9%	331 9.3%	212 6.0%

Note. n= 5,425; chi-square= 61.3; df= 5; p <.001

Table 9. Party by Body Index (collapsed)

	chest/at or above breastline	**below breastline**
Democrat	1056 56.6%	810 43.4%
Republican	1667 46.8%	1892 53.2%

Note. n= 5,425; chi-square= 46.6; df= 1; p <.001

As displayed in Tables 8 and 9, images of Democratic candidates (56.6%) were more frequently cropped at upper regions of the body with more facial prominence than images of Republican candidates (46.8%) who were more frequently cropped at lower regions of the body with less facial prominence, significant at <.001.

RQ2: Will there be differences in display of facial prominence among the four candidates?

Table 10. Television News Network by Body Index (collapsed)

	CNN	FOX	MSNBC	NBC	ABC	CBS	PBS
Chest at/above breastline	340 81.3%	582 55.4%	516 53.2%	446 50.3%	147 29.1%	456 46.4%	236 38.5%
Below breastline	78 18.7%	469 44.6%	454 46.8%	440 49.7%	358 70.9%	526 53.6%	377 61.5%

Note. n= 5,425; chi-square= 305.9; df= 6; p <.001

Table 10 reveals that CNN most frequently published images that displayed more facial prominence (81.3%); ABC published images that displayed more facial prominence much less frequently (29.1%), significant at <.001. CNN, FOX, MSNBC and NBC published images that more frequently displayed more facial prominence; ABC, CBS and PBS more frequently published images that displayed less facial prominence.

RQ4: Will there be differences in display of facial prominence of the individual candidates among the individual news organizations that published the images?

Table 11. Network by Body Index (collapsed) by Candidate

Candidate	Network	Chest/at or above breastline	Below breastline	Notes
Biden	**CNN**	77/92.8%	6/7.2%	n= 1386; chi-square= 98.6; df= 6;p< .001
	FOX	125/63.1%	73/36.9%	
	MSNBC	159/63.1%	93/36.9%	
	NBC	154/57.7%	113/42.3%	
	ABC	54/34.6%	102/65.4%	
	CBS	166/61.3%	105/38.7%	
	PBS	67/42.1%	92/57.9%	
Harris	**CNN**	46/88.5%	6/11.5%	n= 480; chi-square= 41.4; df= 6; p <.001
	FOX	39/48.8%	41/51.2%	
	MSNBC	35/60.3%	23/39.7%	
	NBC	41/60.3%	27/39.7%	
	ABC	27/42.9%	36/57.1%	
	CBS	37/45.1%	45/54.9%	
	PBS	29/37.7%	48/62.3%	
Trump	**CNN**	190/74.5%	65/25.5%	n= 3276; chi-square= 177.7; df= 6; p < .001
	FOX	364/52.2%	333/47.8%	
	MSNBC	315/48.8%	330/51.2%	
	NBC	232/45.5%	278/54.5%	
	ABC	52/21.4%	191/78.6%	

	CBS	236/39.5%	361/60.5%	
	PBS	120/36.5%	209/63.5%	
Pence	**CNN**	27/96.4%	1/3.6%	n= 283; chi-square= 41.3; df= 6; p < .001
	FOX	54/71.1%	22/28.9%	
	MSNBC	7/46.7%	8/53.3%	
	NBC	19/46.3%	22/53.7%	
	ABC	14/32.6%	29/67.4%	
	CBS	17/53.1%	15/46.9%	
	PBS	20/4.7%	28/58.3%	

Note. n= 5,425

There were clearly strong differences in the way images of the individual candidates were displayed among the individual television news networks, all significant at <.001, as shown in Table 11. Images of Biden showing more facial prominence were published more frequently by CNN, FOX, MSNBC, NBC and CBS. ABC and PBS published images of Biden with less facial prominence. CNN and FOX were the only networks that more frequently published images of Trump with more facial prominence. MSNBC, NBC, ABC, CBS and PBS more frequently published images of Trump with less facial prominence.

Harris had more frequent images showing more facial prominence published by CNN, MSNBC and NBC. FOX, ABC, CBS and PBS all published images of the female, African American, Asian vice-presidential candidate that more frequently featured less facial prominence. Images of Pence with more facial prominence were more frequently published by CNN, FOX and CBS. MSNBC, NBC, ABC and PBS more frequently published images of Pence showing less facial prominence.

DISCUSSION

This study of 5,425 images of the Democratic and Republican presidential and vice-presidential candidates in the United States 2020 general election from YouTube videos published by United States television news networks has revealed many interesting findings.

The face-ism theory as applied to gender was not supported. In fact, published images of the female, African American, Asian candidate, Harris, displayed slightly more facial prominence than published images of the male Caucasian candidates, Biden, Trump and Pence. This could be a reflection of increased media and societal awareness of gender and minority equality issues.

Results from the current study were most consistent with results from Sparks and Fehlner (1986), which found that images of the female vice-presidential candidate, Ferraro, did not score lower on the face-ism index than her male counterpart, Bush. However, the current study found that images of the female vice-presidential candidate, Harris, actually scored higher on the face-ism index than images of the male vice-presidential candidate, Pence.

The current study found contrasting results from studies by Price and King (2010) and Peng (2018), which all found support for the face-ism theory. Images of the female vice-presidential candidate, Palin in the 2008 campaign, and images of the female presidential candidate, Clinton in the 2016 campaign, scored lower on the face-ism index.

These previous studies were based on images of the candidates in print media, while the current study examined still images of the candidates from broadcast networks. Perhaps broadcast networks were more sensitive to the face-ism issue in the 2020 election than print media in previous elections.

The face-ism effect was most evident when comparing television news networks in terms of their general favorability toward a particular political party or general neutrality toward political parties. FOX, the network that favored the Republican Party, published images of Trump, the Republican presidential candidate, with more facial prominence than MSNBC, significant at <.001. Interestingly, the networks that were generally neutral toward the political parties, published even lower frequencies of images of Trump displaying facial prominence than those that generally favored one political party, significant at less than <001.This suggests that these networks may not have been as neutral as expected.

Face-ism was also supported when comparing the body index by party. Democratic candidates had images that showed more facial prominence than Republican candidates. Images of Democrats were more frequently cropped at the upper regions of the body, while Republicans were more frequently cropped at lower regions of the body. This was mostly due to frequent media selection of images of Trump. Images of Pence, the Republican vice-presidential candidate, were more frequently cropped at the upper regions of the body, showing more facial prominence. However, several close-up images of Pence's head, with a fly sitting in his hair during the only vice-presidential campaign may have had sone effect on this outcome.

There were clear differences among the television news networks in terms of face-ism in the way they published photos overall. ABC, CBS and PBS more frequently published images that displayed less facial prominence, while CNN, FOX, MSNBC and NBC published images that more frequently displayed more facial prominence.

Strong differences were evident among the individual television networks in how images of the individual candidates were cropped, all significant at <.001. CNN, FOX, MSNBC, NBC and CBS more frequently published images of Biden showing more facial prominence. CNN and FOX were the only networks that more frequently published images of Trump with more facial prominence. Harris, the female, African American, Asian vice-presidential candidate had more frequent images showing more facial prominence published by CNN, MSNBC and NBC. CNN, FOX and CBS more frequently published image of Pence with more facial prominence.

From a public relations perspective, implications for political campaign operatives who manage media relations are suggested by this research. As explained in the literature review, how images of candidates are cropped when published may have an effect on media consumers. By carefully planning public appearances to maximize more close-up visual opportunities, campaign managers may have some influence on how their candidates are depicted visually in media coverage. By extension, this may have an effect on media consumers', potential voters', perceived attributes of the candidates.

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