BRAD D. SMITH SCHOOLS OF BUSINESS

Fourth Annual

MARSHALL BUSINESS RESEARCH CONFERENCE

Friday, November 3, 2023

Featuring the Dean's Distinguished Speaker

Mark McKnight, PhD, CFE

Professor of Accountancy, Romain College of Business at the University of Southern Indiana

WELCOME MESSAGE

Don Capener, PhD

Dean, Lewis College of Business, Brad D. Smith Schools of Business, Marshall University

Welcome to the fourth annual Marshall Business Research Conference offered by the Lewis College of Business, Brad D. Smith Schools of Business at Marshall University. This year celebrates our fourth annual research conference. In this research conference, we have 31 research presentations making up three tracks. We have an especially eclectic group of presenters representing 3 countries, 3 continents, 10 states, and 16 universities and institutions. As an annual fall conference open to business researchers around the world, Marshall helps foster innovative thinking and share new business ideas with the global academic and practitioner community. I would like to thank supporters of the Lewis College of Business Hall of Fame. This support ultimately helps the college achieve its mission and encourage thought leadership.

The Marshall Business Research Conference is a gathering where researchers come and share their latest ideas and discoveries in an environment that is marked by collegiality. The environment is supportive, the format informal, our discussions will be lively, and the feedback is constructive. The hope is presenters/authors will use this experience to fine-tune their work before publishing, and attendees will provide constructive feedback to colleagues to better position their research for maximum impact and exposure. Another goal of the conference is to identify areas of mutual interest and possibilities of collaboration.

Tom Norton, CPA, JD, LLM

Assistant Professor of Accounting
Marshall University
Research Committee & Conference Chair

The Research and Scholarly Activities Committee at the Lewis College of Business is proud to host the Marshall Business Research Conference as a forum to discuss applied business research that makes an impact on practice and the community. As you will see from the presentations, researchers have addressed important practical implications of various aspects of business, healthcare, the economy, and technology. The collaborations, lively interactions, and constructive feedback make this conference special. Thanks to all who have made this conference possible including the presenters, the program committee, the session chairs, and the judges. Thanks also gose to Andrew Stephenson, from Marshall University, who prepared the conference proceedings.

Program Committee and Session Chairs

- Alberto Coustasse, Professor, Marshall University
- Bo Feng, Assistant Professor, Marshall University
- Raymond Keener, Associate Professor, Marshall University
- Doohee Lee, Professor, Marshall University
- Robin McCutcheon, Professor, Marshall University
- Tom Norton, Assistant Professor, Marshall University
- Lei Ouyang, Assistant Professor, Marshall University
- Jungsu Ryu, Assistant Professor, Marshall University
- Jingran Zhang, Assistant Professor, Marshall University

Conference Judges

Each year, a group of qualified business and academic leaders judge the paper presentations for theoretical and practical contribution, methodology and study design, and visual and verbal quality. Monetary awards are given for the highest score overall and runner-ups. We thank all our judges and congratulate all presenters for their high quality work

- Adam Cremeans, Director of Enterprise Clinical Applications, Marshall Health
- Tracy Christofero, Professor of Management Information Systems, Marshall University
- Philippe Georgel, Professor Biological Sciences, Marshall University
- Phil Kening, Instructor of Business Studies, Stockton University
- Dennis Lee, Chief Information Officer, Cabell Huntington Hospital
- Amanda Meadows, Instructor of Accountancy, Marshall University
- Melissa Mielcarek, Executive Director, Cardiovascular Service Line, St. Mary's Medical Center
- Chelesa Norton, Regional Manager of Operations Sound Physicians
- Abby Reale, Director of Advocacy, Mountain Health Network
- Michael Robie, Vice President of Ambulatory Services, Charleston Area Medical Center Health Systems
- Jim Rorrer, Lewis College of Business Advisory Board Member, Marshall University
- Ning Ye, Assistant Professor of Marketing, Stockton University
- Shaorong Zhang, Department Chair, Associate Professor of Finance, Marshall University

SPEAKER BIOGRAPHY

Mark A. McKnight, PhD, CFE

Professor of Accountancy, Romain College of Business at the University of Southern Indiana

Dr. Mark McKnight is a Professor of Accounting in the Romain College of Business at the University of Southern Indiana, where he has served as the Accounting Program Coordinator and Chair of the Department of Accounting and Finance. He is a member of the Association for Certified Fraud Examiners and the American Accounting Association and maintains an active CFE (Certified Fraud Examiner) credential.

Dr. McKnight is an author of over 30 peer-reviewed journal articles. His research has been published in Business Perspectives and Research, The Internet and Higher Education; The Journal of Theoretical Accounting Research; Journal of Accounting, Ethics & Public Policy; Corporate Ownership & Control, Accounting and Finance Research; International Journal of Accounting and Financial Reporting, Accountancy Business and the Public Interest, Tax Notes, among others, and has been featured in the Chronicle of Higher Education and the Washington Post. Dr. McKnight's current research projects focus on the impact of regulation changes in accounting, public perceptions and implications regarding tax code changes, inflationary impacts on equity returns and potential losses, and the impact of generative artificial intelligence in applied business settings.

Mark teaches graduate and undergraduate classes in accounting regulation, financial accounting, managerial accounting, forensic accounting, financial statement analysis, business analytics, and accounting ethics. Dr. McKnight's experiences include time as the Director of Continuing Education and Distance Learning at the United States Sports Academy, Assistant Dean of Curriculum Development at Columbia Southern University, and Senior Partner at Return on Training Consulting Group.

MARSHALL BUSINESS RESEARCH CONFERENCE

MARSHALL UNIVERSITY
BRAD D. SMITH SCHOOLS OF BUSINESS

EVENT PROGRAM

https://t.ly/he8B0

9:00 AM **Welcome Remarks**
Don Capener, Dean of the Lewis College of Business, Marshall University, WV
Tom Norton, Research Committee and Conference Chair, Marshall University, WV
Avi Mukherjee, Provost and Senior V.P. of Academic Affairs, Marshall University, WV

9:15 AM **Dean's Distinguished Speaker**
Mark McKnight, Professor of Accounting, University of Southern Indiana, IN

TRACK 1 BUSINESS 1 MORNING SESSION

https://t.ly/iOg41

Bo Feng, Session Chair, Marshall University, WV

10:15 AM **The Quantum Shift: Preparing Businesses for the Looming Encryption and Data Security Challenges**
Susan W. Lanham | James Lanham, Marshall University, WV

10:40 AM **Analyzing Forensic Accounting Expert Witness Reports**
Edmund Fenton, Northern Kentucky University, KY

11:05 AM **The Cost of Clarity: Implications of the 2023 Amendments to Rule 702 on the Admissibility of Expert Testimony in U.S. Federal Courts**
Susan W. Lanham | Olen L. York | Casey W. Baker, Marsharll University, WV

11:30 AM **A New Organizational Approach to Cultural Differences: Preventing the *Rise of Quiet Quitting in the Workplace***
Myesha P. Holmes, Marshall University, WV

TRACK1 BUSINESS 1 AFTERNOON SESSION

https://t.ly/iOg41

Raymond Keener, Session Chair, Marshall University, WV

1:00 PM **Utilizing a Case Study to Improve Critical Thinking Skills**
Dorothy A. Thompson, Coastal Carolina University, SC | Timothy G. Bryan, Marshall University WV

1:25 PM **The Impact of Tax Policy on Political Views: An Experimental Analysis**
Timothy A. Bryan, Marshall University, WV |Mark A. McKnight | Andrew Dill | Curtis Price| Brett Bueltel, University of Southern Indiana, IN | Patrick Ryle, Dalton State College, GA

1:50 PM **The Impact of Going Concern Type 1 Error on Information Content**
Christin Kooti, Marshall University, WV

2:15 PM **Manual Journal Entry Testing: Integrating Natural Language Processing & Deep Learning**
Qing Huang, Rutgers University, NJ

2:40 PM **Tax Implications of Remote Work**
Raymond Keener | Amanda Thompson-Abbott | Thomas Norton, Marshall University, WV

TRACK 2 BUSINESS 2 MORNING SESSION

https://t.ly/Wxu27

Jingran Zhang , Session Chair, Marshall University, WV

10:15 AM **Hands-on to Hands-off: The Influence of CEO Transitions on Family Brand Authenticity and Trust**
Beth Houran, Marshall University, WV

10:40 AM **Impact of COVID-19 Shock on a Segmented Labor Market: Analysis using a Unique Panel Dataset**
Satadru Das, Reserve Bank of India, IMD

11:05 AM ***F*inancial Literacy, Risk Aversion, and Entrepreneurship in China**
Yi Duan Marshall University, WV | Chen Xu, St. Edward's University, TX

11:30 AM **Reshoring from China: It's the Economy, Stupid**
Rex McClure | Monisha Gupta| Vanessa Coffman, Marshall University, WV

TRACK 2 BUSINESS 2 AFTERNOON SESSION

https://t.ly/Wxu27

Lei Ouyang Session Chair, Marshall University, WV

1:00 PM **Can Poverty Reduction Program Help Couples in Family Planning? Evidence from India's MGNREGA Program**
Satadru Das, Reserve Bank of India, IMD| Nabaneeta Biswas, Marshall University, WV

1:25 PM **The Effects of Management Control Systems on Bank Performance through Differing Modes of Innovation**
Marjorie Abney, Marshall University, WV

1:50 PM **Motivating Myself for My Business**
Kevin Knotts | Olen York, Marshall University, WV

2:15 PM **Small Town Charm? Business Social Responsibility and Local Community Crisis**
Amber Chatelain, Marshall University, WV

2:40 PM **Accounting Program Changes: The Influence of AACSB and NASBA**
Marie Archambault | Jean Price, Marshall University, WV

3:05 PM **Refreshing Strategic Plans Within Higher Education**
James Kirby Easterling | Kristen B. Wilson, Eastern Kentucky University, KY

TRACK 1 HEALTHCARE 1 MORNING SESSION https://t.ly/PD3TK

Jungsu Ryu , Session Chair, Marshall University, WV

10: 15 AM **Family and Community Nursing in Italy: A Comparative Study of Three Advanced Regions**
Alessio Di Pofi, University Cattolica, Del Sacro Core, ITLY | Maria Pia Fantini, University of Bologna, ITLY | Irene Gabutti, University Cattolica, Del Sacro Core, ITLY

10: 40 AM **Bridging Healthcare Gaps in West Virginia: A Scholarly Approach to Improving Pharmacy Deserts**
Craig Kimble | Thomas Pile, Marshall University, WV

11:05 AM **Utilization of Home Hemodialysis, In-Center Hemodialysis, and Peritoneal Dialysis Among Patients with End-Stage Renal Disease (ESRD) in the United States**
Andrès Mauricio Garcia Sierra, University of Chicago, IL | Bernardo Ramirez, University of Central Florida, FL

11:30 AM **Examining The Risk of Delirium in Patients Hospitalized with COVID-19: Insights from the Homeless Population**
Liam O'Neill | Neale Chumbler, University of North Texas, TX

11:55 AM **A Novel Simulation Approach to Engage Older Adults**
Jennifer Lynn Roye | Yan Xiao, University of Texas at Arlington, TX

TRACK 1 HEALTHCARE 1 AFTERNOON SESSION https://t.ly/PD3TK

Doohee Lee, Session Chair, Marshall University, WV

1:00 PM **Why Do Pharmaceutical Shortages Exist and What Can We Do About Them?**
Daniel West | Michael Costello, University of Scranton, PA

1:25 PM **Revolutionizing Healthcare: EMR/EHR Integration and Advanced Decision Support in Long-Term Care and Skilled Nursing Facilities**
Wendy Trzyna | Brian Cox | Alberto Coustasse, Marshall University, WV

1:50 PM **The Silent Epidemic: Unveiling the Detrimental Impact of Primary Care Physician Burnout on Healthcare Delivery**
Summer D. Payne, WVU Medicine, WV | Eric J. Pulice | Alberto Coustasse, Marshall University, WV

2:15 PM **Success in Value-Based Healthcare: Preventative Services in Capitated Payment *Models***
JB Eyring | Matt Horton | Fernado Wilson, University of Utah, UT

2:40 PM **High Stakes: Comparing and Contrasting Cannabis Taxation Models and Revenue Generation**
Thomas Norton | Alberto Coustasse, Marshall University, WV

3:05 PM **Addressing the Shortfall of Nutrition Education in Traditional Medical Training through Implementation of Culinary Medicine: Marshall University's Relevant and Unique Experience**
Amy Gannon | Mallory Mount, Marshall University, WV

TRACK 1 BUSINESS 1 MORNING SESSION

https://t.ly/iOg41

ABSTRACTS

The Quantum Shift: Preparing Businesses for the Looming Encryption and Data Security Challenges

Susan W. Lanham | James Lanham, Marshall University, WV

Purpose

This study has two main goals. First, it aims to explore how public key encryption, specifically the AES and RSA algorithms, has played a vital role in building trust in the digital world, especially within the global economy. Second, it looks at the potential issues that may arise due to quantum computing and how they could affect areas such as online business, digital privacy, and the security of IoT devices. Importantly, this research addresses a gap in existing literature and provides practical guidance for decision-making in the ever-changing world of encryption.

Study Design and Methodology

To achieve these goals, our research uses a comprehensive approach divided into four main sections. These sections involve reviewing historical literature on public key encryption, evaluating the challenges and opportunities linked to quantum computing, analyzing responses from experts in the field of cryptography, and suggesting proactive measures for safeguarding data in a post-quantum era. Each of these sections has a specific purpose in exploring these important aspects.

Findings

In our research findings, we highlight the significant role of public key encryption in shaping the digital economy. We also emphasize the vulnerabilities that traditional cryptographic methods face when dealing with quantum computing. Additionally, we discuss emerging solutions in post-quantum cryptography and provide strategies to protect data proactively against potential threats, such as the "Harvest Now, Decrypt Later" strategy.

Originality and Value

This research is unique and valuable for several reasons. It enhances our understanding of how encryption is crucial in the global economy, especially when facing challenges from quantum computing. It sets itself apart by filling a gap in existing literature and by offering practical insights tailored to the needs of businesses and individuals, helping them adapt effectively to the constantly evolving encryption landscape in today's digital age.

ABSTRACTS

Analyzing Forensic Accounting Expert Witness Reports

Edmund Fenton, Northern Kentucky University, KY

Purpose

A forensic accountant working in the litigation arena will usually produce an "Expert Witness Report." This presentation discusses the importance of a well-prepared report because if errors are discovered within, the expert may lose credibility in the courtroom, possibly leading to swaying the judicated damage amount towards the opposing party's favor. Forensic accountants must fully understand the importance of the careful approach that must be used to produce a report that will stand up to close scrutiny.

Study Design and Methodology

To demonstrate how to analyze an expert witness report, an actual report submitted for a case in which the author of this paper was involved will be used. Using an authentic report will demonstrate that even a report that appears simple due to its brevity or otherwise basic nature may contain serious errors that are discoverable with a thorough analysis.

Findings

Within the actual expert report being analyzed, two items of concern were identified. One was a mathematical error and the other was an item listed on the expert's CV.

Originality and Value

The content of this presentation is original because the author is analyzing an actual expert witness report, and two significant errors were identified.

ABSTRACTS

The Cost of Clarity: Implications of the 2023 Amendments to Rule 702 on the Admissibility of expert Testimony in U.S. Federal Courts S

Susan W. Lanham | Olen L. York | Casey W. Baker, Marshall University, WV

Purpose

This study identifies risks to strategies and norms in complex litigation arising from changes to the applicable Federal Rules of Evidence regarding the admission of expert witness testimony.

Study Design and Methodology

We perform a qualitative review of existing literature and laws, focusing on Rule 702 of the Federal Rules of Evidence as applied to expert witness testimony in complex litigation.

Findings

Under amendments to the Rule 702 of the Federal Rules of Evidence effective December 2023, expert witness testimony will only be admissible at trial if the party proffering scientific, technical, or specialized expert witness testimony proves by a preponderance of evidence prior to trial that the expert's opinion reflects a reliable application of principles and methods to the facts of the case. Prior to the amendments, this requirement was not explicit, so many courts deferred to the jury's judgment as to the reliability of the expert testimony. As a result of this now explicit additional procedural hurdle, it is likely that litigators will need additional training in scientific and technical methods, expert testimony applying emerging scientific theory will be more likely to be excluded, litigation costs will increase, and juries will become less important in deciding the outcome of cases.

Originality and Value

As the amendments to Rule 702 are not yet in effect, courts and attorneys are still adapting to the new litigation landscape presented thereby. This work can serve as one of the earliest analyses of the practical impacts on those most affected by the changes.

ABSTRACTS

A New Organizational Approach to Cultural Differences: Preventing the Rise of Quiet Quitting in the Workplace

Myesha P. Holmes, Marshall University, WV

Purpose

In this research, I intend to evaluate how quiet quitting impacts organizational citizenship behaviors in different cultural settings. For years, organizations have relied on workers exceeding job responsibilities to meet organizational performance, organizational effectiveness, and more organizational-based outcomes. Challenges loom as organizations adjust to a more global environment that requires the management of a multicultural workforce. Looming in the background is the rise of the phenomenon of quiet quitting, which has significantly sparked interest in practitioners, academia, and even everyday workers.

Study Design and Methodology

Using primary data, this research paper will examine the impact of organizational citizenship behaviors due to quiet quitting with consideration of the influence on national culture and organizational culture.

Originality and Value

This study examines workers' engagement in discretionary actions in various cultural settings. The guiding principle for this research is to explore best practices that organizations with a global workforce can implement to mitigate the manifestation of quiet quitting.

TRACK 1 BUSINESS 1 AFTERNOON SESSION

https://t.ly/iOg41

ABSTRACTS

Utilizing a Case Study to Improve Critical Thinking Skills

Dorothy A. Thompson, Coastal Carolina University, SC | Timothy G. Bryan, Marshall University WV

Purpose
This research is an exploratory study to determine the effectiveness of teaching strategies during a semester-long undergraduate course in managerial accounting in improving critical thinking skills needed in the workplace.

Study Design and Methodology
A sample of 121 students in entry-level managerial accounting classes participated in a case study consisting of twelve scenarios designed to test and enhance their critical thinking skills. Their critical thinking skills were assessed at the end of each scenario. In addition, the students completed a survey at the beginning and the end of the semester where they were asked to rate their self-assessment of critical thinking skills.

Findings
The students' critical thinking skills assessments improved significantly over the twelve-case period. In addition, the students' self-evaluations improved significantly between the beginning and the end of the semester as measured by the difference of the means.

Originality and Value
Many universities utilize the Collegiate Learning Assessment examination to measure critical thinking. However, students overall demonstrate little improvement in critical thinking skills between their first year and later as seniors. This study demonstrates a successful pathway for instructors to utilize an experiential case study to improve students' critical thinking skills.

ABSTRACTS

The Impact of Tax Policy on Political Views: An Experimental Analysis

Timothy A. Bryan, Marshall University, WV |Mark A. McKnight | Andrew Dill, | Curtis Price | Brett Bueltel, University of Southern Indiana, IN | Patrick Ryle, Dalton State College, GA

Purpose

This manuscript attempts to bridge a gap in the literature related to tax legislation and its ability to impact taxpayer perceptions of a political candidate. Research has emphasized the potential jeopardy to the acceptability of a tax system if the perspectives of those under that system are disregarded. Hence, gaining insights into taxpayer viewpoints, particularly their stances toward politicians and their fiscal policies, holds great importance in understanding taxpayer behavior.

Study Design and Methodology

Utilizing a cohort of 72 participants from the VITA program, we conducted a field experiment to examine the effects of a particular tax policy, the Tax Cuts and Jobs Act (TCJA) on taxpayer attitudes. The pre-test data established an understanding of participants' political orientations and their support for the TCJA. Subsequently, the post-test data enabled us to glean insights into how modifications in the tax code, particularly the potential advantages of the TCJA, might have impacted these perceptions. To delve deeper, we also explored the framing effects by randomly assigning participants to different treatments. One treatment directly referred to the TCJA by its official name, while the other termed it the "Trump Tax Cuts."

Findings

Our results indicate that the name “Trump” being linked to the TCJA somewhat strengthens the former president’s standing with his “base” voter demographic. Additionally, we found that showing taxpayers how much they personally benefited from the TCJA, no matter their political affiliation, did increase their support for the act in general. Together, these findings hold significance concerning political strategies and how tax legislation can impact voter intentions and considerations.

Originality and Value

Effectively comprehending taxpayer attitudes also mandates an examination of the factors that impact them. Prior research has evidenced a connection between political leanings and taxpayer attitudes and has asserted that further studies ought to explore this connection. This notion proposes the possibility that one’s political orientation might exert a moderating influence on the determinants that formulate his or her perceptions, especially those concerning the individual’s support for a specific policy and the politician(s) associated with it. Nevertheless, a substantial void pertaining to the interplay between political associations and taxpayer attitudes persists within the accounting literature.

ABSTRACTS

The Impact of Going Concern Type 1 Error on Information Content

Christin Kooti, Marshall University, WV

Purpose
The purpose of this research is to investigate whether users of audit opinions, such as investors, perceive a decrease in informativeness and become desensitized to the warnings provided by auditors. Previous studies have found high rates of type I errors in going concern opinions. This study is significant because if there is a potential lack of informativeness, it could lead to reduced reliance and trust in auditors' opinions. This may result in increased distrust in the accounting profession and regulatory agencies.

Study Design and Methodology
The study utilizes information theory to develop the hypothesis. The value relevance model serves as the basis for this study. Data is gathered from the Audit Analytics and Compustat databases on organizations that are considered to be in distress between 2000 and 2022.

Findings
Significant differences in stock returns are expected to be found between earlier years and later years. These expected results suggest that investors are not heavily dependent on auditor opinions and may be seeking more accurate information from other sources.

Originality and Value
No study has been conducted to investigate the impact of type I errors in going concern assessments on the perceived value reflected in auditor opinions. As many external users base their business decisions on information from financial statements and auditor opinions, this study holds significance for various stakeholders including investors, regulators, and auditors.

ABSTRACTS

Manual Journal Entry Testing: Integrating Natural Language Processing & Deep Learning

Qing Huang, Rutgers University, NJ

Purpose

This paper aims to improve manual journal entry (MJE) testing and to enhance the associated control procedures.

Study Design and Methodology

The study constructs a series of key risk indicators (KRIs) that leverage anomaly textual data analysis, rule-based tests, and deep learning to identify potential high-risk manual journal entries. The MJEs from a subsidiary of one multinational company are used to conduct this study.

Findings

The proposed methodology is effective in uncovering risky manual journal entries. It can detect transactions that breach internal controls and also reveal booking errors. The pinpointed high-risk transactions are genuine anomalies and warrant further investigation. The findings contribute to current audit practices by offering a more efficient and comprehensive method for evaluating MJEs.

Originality and Value

To the best of the authors' knowledge, this is the first paper that offers comprehensive testing on manual journal entries, encompassing rule-based, deep-learning, and textual data analysis methods.

ABSTRACTS

Tax Implications of Remote Work

Raymond Keener | Amanda Thompson-Abbott | Thomas Norton, Marshall University, WV

Purpose
This presentation discusses the tax implications of remote work. The analysis explains the difference between remote and hybrid work, the effect of the increasing numbers of individuals who have chosen to work outside the office since the pandemic, and also attempts to analyze the tax effects of remote workers in different scenarios.

Study Design and Methodology
The study utilizes theory and further applies applicable law across state lines to arrive at an analysis which predicts the probable tax consequences of remote workers residing in different jurisdictions under different taxing schemes.

Findings
Significant differences in personal income tax, sales tax, and payroll tax withholding liabilities could result to both the employer and to the employee depending upon the state(s) in which the remote worker will be residing or in which the employer is headquartered.

Originality and Value
No study has been conducted to fully and comprehensively analyze the tax implications of remote work. The findings and recommendations arrived at from this study will be valuable for employers and employees.

TRACK 2 BUSINESS 2 MORNING SESSION

https://t.ly/Wxu27

ABSTRACTS

Hands-on to Hands-off: The Influence of CEO Transitions on Family Brand Authenticity and Trust

Beth Houran, Marshall University, WV

Purpose
Some family businesses incorporate their legacy, identity, values, and traditions in their brand marketing strategies by using the family name as the brand. Research suggests that these family brand messages significantly bolster consumer perceptions of brand authenticity and trust, although shifting from a family CEO to an external CEO might alter these perceptions. A scenario-based survey will, therefore, draw on Inference Theory to test how the communication of a family brand influences brand authenticity and brand trust after a changeover to an external CEO. These transitions are expected to negatively moderate the effects of family brand communication on the perception of brand trust. Understanding these hypothesized dynamics is crucial for family brands that appoint external CEOs, as brand marketing and communication strategies can be intentionally tailored to ensure that the family-focused perceptions of the company are maintained.

Methodology
This research will use a hypothetical, scenario-based experiment where B2B Associations will be given written and visual scenarios that focus on family brands as they move through the transition from a family-led business to bringing in an external CEO. The impact of this transition will be measured for brand authenticity and trust.

Findings
The expected outcomes are that leadership transitions can moderate the effects of family brand communication on stakeholders' perception of brand authenticity and brand trust. However, the change from family-owned and operated to family-owned will likely be negatively associated with the transition.

Originality and Value
The extension of brand research into the realm of family business is paramount given the noticeable gap in strategic marketing and branding within family business research. Filling this void could help family businesses in succession planning and refining their marketing communications strategy.

ABSTRACTS

Impact of COVID-19 Shock on a Segmented Labor Market: Analysis using a Unique Panel Dataset

Satadru Das, Reserve Bank of India, IMD

Purpose

The purpose of this study is to assess the impact of the economic crisis caused by the COVID on the Indian labor market.

Study Design and Methodology

The study uses the Periodic Labour Force Survey (PLFS) - a rotational panel dataset which has been released quarterly since 2017. We employ transition matrices, cumulative distribution functions, and machine learning techniques to identify the impact of COVID-19 shock on formal and informal sector workers and whether this impact was heterogeneous.

Findings

We find that labor market outcomes, both in terms of employment status and income, became even more divergent between the formal and informal sectors during the first wave of the pandemic and remained divergent in the recovery phase.

Originality and Value

The classification analysis highlights that the sector where the worker was employed (formal or informal sector) was an important predictor of income loss during the first wave. We also find that strictness of lockdown was not a determining factor in the scarring of the labor market.

ABSTRACTS

Financial Literacy, Risk Aversion, and Entrepreneurship in China

Yi Duan Marshall University, WV | Chen Xu, St. Edward's University, TX

Purpose

Financial literacy has been an increasingly hot topic in recent literature. Investigations have found that financial literacy can affect individual financial decision-making. Since financial decision-making is closely related to financial well-being, understanding the role of financial literacy has important policy implications for improving financial well-being. We investigate the causal effect of financial literacy on entrepreneurship in China.

Study Design and Methodology

We use data from China Family Panel Studies (CFPS) 2014 wave by the China Social Science Survey Center at Peking University. To deal with the endogeneity problem, we used parents' financial literacy as an instrumental variable for individual financial literacy, also parents' education as an alternative instrument.

Findings

Preliminary results show that individuals with more financial literacy tend more likely to become entrepreneurs, and financial literacy can influence the effects of risk aversion on entrepreneurship.

Originality and Value

This paper is the first to explore the causal effect of financial literacy on entrepreneurship through risk preference, and it is also the first to investigate financial literacy and entrepreneurship in a developing country. In addition, we explored the heterogenous effects of financial literacy on entrepreneurship through risk preference

ABSTRACTS

Reshoring from China: It's the Economy, Stupid

Rex McClure | Monisha Gupta| Vanessa Coffman, Marshall University, WV

Purpose

This paper examines the shifting economic landscape of China, and how those shifts are the impetus of reshoring of manufacturing. As the economy of China matures, the competitive advantage they hold in outsourced manufacturing is declining. We discuss how reshoring affects supply chain dynamics, the secondary impacts of reshoring, and the political implications of reshoring.

Study Design and Methodology

We examine the literature and popular press for evidence of shifting economies and the timeline of reshoring initiatives undertaken. More importantly, we explore the rationale driving reshoring, the advantages, and outcomes of reshoring.

Findings

The literature, press, and government reports offer compelling evidence that China's economy is rapidly maturing, and the first inklings of reshoring began in 2012.

Originality and Value

We offer propositions for future research of the financial outcomes of reshoring, the establishment of new supply chains, and the growth of contract manufacturing by multinational enterprises. Additionally, we explore how the politics and government incentives intersect with the reshoring decision.

TRACK 2 BUSINESS 2 AFTERNOON SESSION

https://t.ly/Wxu27

ABSTRACTS

Can a Poverty Reduction Program Help Couples in Family Planning? Evidence from India's MGNREGA Program

Satadru Das, Reserve Bank of India, IMD| Nabaneeta Biswas, Marshall University, WV

Purpose

This study investigates the effects of a large-scale public employment guarantee program (MGNREGA) on family planning by rural households.

Study Design and Methodology

We study program effects on contraception use and access among individual women using two waves of the District Level Household and Facilities Survey (2002/2004 and (2007/2008). We exploit the staggered program implementation across districts within a difference-in-difference framework to identify the MGNREGA effects on women's family planning approach.

Findings

We find increases in contraception use among women post-MGNREGA, including pills, intrauterine devices, and female sterilization. We show that our results are robust to the non-random program onset across districts with the identified effect being larger for couples from districts that are socioeconomically similar. We explore the channels underlying the observed fertility behavior and find that the higher income under MGNREGA relaxes households' credit constraints and increases couples' access to contraception.

Originality and Value

Studies find increases in women's wages and their labor force participation rates post MGNREGA and associate the program with higher female welfare in areas like nutrition, health, household decision-making, and participation in local governance. There is no known investigation of the policy effects on fertility choice or outcomes even though it is an area where traditionally, Indian women have enjoyed less autonomy despite bearing the associated risks and responsibilities. This is particularly true of rural India where women are less likely to be formally employed and have less say in household decision making. We show that by absorbing women into the workforce and offering them economic independence, MGNREGA influences their fertility and family planning decisions. Our study highlights the role played by gender-neutral policies in advancing female empowerment in more traditional domains.

ABSTRACTS

The Effects of Management Control Systems on Bank Performance through Differing Modes of Innovation

By Marjorie Abney, Marshall University, WV

Purpose
Community banks in the U.S. have invested heavily in technology over the past decade with the goal of improving efficiency but have not achieved the expected outcomes in efficiency ratios. The literature identifies management control systems (MCS) in accounting as having the potential to benefit corporate innovation processes.

Study Design and Methodology
Prior research suggests that the effectiveness of MCS on firm performance is dependent on the mode of innovation the firm operates within. Following the framework of Simons Levers of Control in management control systems, this study utilizes an established scale to survey U.S. community banks to measure interactive management control structures' use in different modes of innovation and will then use regression analysis to examine the effect on financial institution performance.

Expected Findings
Based on previous literature, the expected findings are that community banks that properly align the utilization of MCS with the innovation mode the bank is currently operating in will realize higher bank performance results than banks that do not align MCS with Innovation Mode.

Originality and Value
This study contributes to the literature by utilizing a previously validated scale, along with the Simons Levers of Control Framework in Accounting MCS. The scale has never been utilized for a study on the community banking sector. The U.S. Federal Reserve has issued a national call for research on the community banking sector. This study is in response to the national call for research.

ABSTRACTS

Motivating Myself for My Business

Kevin Knotts | Olen York, Marshall University, WV

Purpose

The purpose of this manuscript is to take the first step in understanding how self-leadership can be implemented by aspiring small business owners so that they are better equipped to overcome hurdles that may occur earlier in the startup experience.

Study Design and Methodology

The manuscript reviews the extant literature on self-leadership and entrepreneurship, while finding gaps that can be addressed by better incorporate of self-leadership strategies earlier in the process.

Findings

The review of the literature and foundation of the conceptual framework suggests that while self-leadership has received attention in the entrepreneurship field, it is lacking in the earlier stages. There is limited focus on what occurs with this motivation construct early in the small business development stage.

Originality and Value

This manuscript will add to the discussion on how self-leadership fits within the entrepreneurship literature, specifically by examining the role that this motivation construct plays in aspiring small business owners. This is an undeveloped area of entrepreneurship literature with most of the research focusing on later stages of the process. By exploring what is occurring earlier in the process, it may suggest how individuals who aspire to own their own businesses can explore further development of the self-leadership strategies.

ABSTRACTS

Small Town Charm? Business Social Responsibility and Local Community Crisis

Amber Chatelain, Marshall University, WV

Purpose

The primary purpose of this research study is to investigate customer perceptions of the social responsibility and response to community crisis of small businesses. Specifically, this study examines customer perceptions of trust, purchase intention, and loyalty to small businesses that participate in socially responsive behaviors in the face of community crisis.

Study Design and Methodology

To test the hypotheses, customer responses of small to medium-sized business social responsibility activities will be studied using an experimental survey design based on a vignette. A linear regression model using conditional process analysis will be used to examine indirect associations between the variables.

Findings

Examining this phenomenon through the lens of social exchange theory, the following findings are expected: (1) firm response influences customer perceptions of the firm, (2) firm action positively relates to firm trust, (3) trust positively relates to purchase intent, (4) purchase intent positively relates to loyalty, and (5) perceived self-interest moderates the relationship between trust and purchase intent, and intent and loyalty.

Originality and Value

The findings of this study will contribute to both theory and practice by examining customer perceptions of social responsibility within the context of small businesses, community crisis, and natural disasters.

ABSTRACTS

Accounting Program Changes: The Influence of AACSB and NASBA

Marie Archambault | Jean Price, Marshall University, WV

Purpose

To examine the various accounting program changes during specific academic years and determine the influence of the Association to Advance Collegiate Schools of Business International (AACSB) and the National Association of State Boards of Accountancy (NASBA) standards.

Study Design and Methodology

This study explores the accounting program requirements of universities accredited by the (AACSB) and those without such accreditation during 1996/97, 2012/13 and 2016/17 academic years. The sample of 50 universities consists of 25 with AACSB accreditation and 25 without AACSB accreditation during the 1996/97 academic year. Differences are examined in the courses and credit hours required in various courses between the two types of universities as well as changes in these programs between the time periods. The changes that have occurred between 1996/97 and 2016/17 are compared to changes in AACSB standards to determine if the changes made by accredited universities were primarily to align with accreditation standard changes or if changes are occurring in addition to standard motivated changes.

Findings

The comparison between the AACSB accredited and non-AACSB accredited universities can be used to determine if the non-AACSB accredited universities follow the same general curriculum. Also, the changes in curriculum to align with AACSB standards will be looked for in the non-AACSB accredited universities. If a similar change in curriculum is noted for both AACSB accredited and non-AACSB accredited universities, then it would seem that the AACSB influence may reach beyond accredited universities. A similar analysis is then also considered for changes in curriculum content proposed by NASBA (National Association of State Boards of Accountancy). The expectation would be that there would be fewer differences between accredited and non-accredited programs when NASBA curriculum changes are considered.

Originality and Value

Provide valuable insight and data on the influence of AACSB and NASBA on accounting curriculum.

ABSTRACTS

Refreshing Strategic Plans Within Higher Education

James Kirby Easterling | Kristen B. Wilson, Eastern Kentucky University, KY

Purpose

Academic institutions periodically engage in crafting strategic plans. These plans guide organizations towards their long-term goals and objectives and are typically expressed over a longer-term period of three to five years. Comprehensive university systems are much like corporations with multiple strategic business units in that comprehensive university systems are often comprised of multiple academic elements. These might include schools of business, education, arts, sciences, medicine, diplomacy, and international commerce, as well as staff units including admissions, student life, library services, alumni affairs, and development. This paper will provide a detailed roadmap for guiding academic units through the strategic planning process to ensure alignment with the overall university's mission and vision. The upcoming research paper will primarily focus on strategic planning for academic units within a comprehensive university system but is applicable to any academic or staff unit in higher education.

Study Design and Methodology

The upcoming paper will provide a comprehensive approach applicable to most colleges and universities of all sizes and missions. By following the framework, academic units will be able to develop effective strategic plans that align with their institution's vision, engage stakeholders, and drive success in achieving long-term objectives. Strategic planning typically encompasses four major components, all of which will be detailed in the upcoming research paper: strategic goals, mission, vision, and values. Not only must these four components exist (or be refreshed), but they must also be integrated, much like how a jigsaw puzzle has pieces that are interconnected, adding strength by the components being interwoven.

Findings

Commitment to the strategic plan and measuring outcomes are crucial components of successful strategic planning in higher education institutions. These elements ensure that the plan is not just a document but a living roadmap that guides decision-making and progress towards goals. Measuring outcomes is highly important in strategic planning as it provides a means to assess progress, identify areas of improvement, and make informed decisions. Setting specific, measurable, achievable, relevant, and time-bound (SMART) goals allows for clear evaluation and tracking of outcomes. By defining key performance indicators (KPIs) that align with the strategic goals, the academic unit can monitor its progress and determine whether it is on track to achieve the desired outcomes. By collecting data and analyzing results, the academic unit can gain insights into the effectiveness of its strategies and initiatives which can inform and enable decision-making, resource allocation, and adjustments to the plan, ensuring that the institution remains agile and responsive to changing circumstances.

ABSTRACTS

Refreshing Strategic Plans Within Higher Education

James Kirby Easterling | Kristen B. Wilson, Eastern Kentucky University, KY

Originality and Value

Academic institutions are facing extraordinary pressures, and a robust strategic planning process can greatly assist in achieving ongoing success. Pressures include lower funding from state governments (for public institutions), increased focus on performance-funding (e.g., state government funding based on retention rates), a growing percentage of on-line students (in various forms), changing expectations of students (e.g., student concerns over mounting debt), and aging physical infrastructure. While strategic planning is a vital endeavor for organizations, there is limited research on best practices in academic institutions. This paper will fill a gap in the literature in providing a comprehensive approach to developing and implementing a strategic plan. While this research paper will largely focus on strategic planning for academic units within a comprehensive university system, the overall process will be applicable to any academic or staff unit at any institution of higher learning. As such, this research paper will have wide generalizability across colleges and universities of all sizes, both public and private, as well as those with varying missions (e.g., Tier-1 major research universities as compared to regional university systems).

TRACK 3 HEALTHCARE 1 MORNING SESSION

https://t.ly/PD3TK

ABSTRACTS

Family and Community Nursing in Italy: A Comparative Study of Three Advanced Regions

Alessio Di Pofi, University Cattolica, Del Sacro Core, ITLY | Maria Pia Fantini, University of Bologna, ITLY | Irene Gabutti, University Cattolica, Del Sacro Core, ITLY

Purpose

The aim of this article is to assess the status of the family or community nurse (IFoC) in Italy, focusing on developments following the implementation of the Ministry of Health Decree no. 77 in May 2022, examining the implementation of this professional role in three advanced Italian regions: Piedmont, Emilia-Romagna, and Tuscany. The main objective of this research is to assess the adoption and evolution of the IFoC role in these regions, shedding light on its professional profile, activities, interprofessional interactions, autonomy, challenges, and shifts in responsibilities since the decree was issued.

Study Design and Methodology

Data collection involved semi-structured interviews with key stakeholders, including directors of nursing services and directors of primary care at the regional level. The interviews aimed to gain insights into the role and responsibilities of the IFoC and its integration within the health system following the decree.

Findings

This research provides valuable insights into the best practices and challenges faced in implementing the IFoC in these regions. It offers a comprehensive view of the state of the IFoC in Italy, providing a basis for understanding its current status and its potential impact on the future of healthcare in the country.

Originality and Value

This study contributes to an informed perspective on the current state of the IFoC profession in Italy. Its findings have significant implications for the healthcare landscape in the country, providing valuable guidance for future developments and initiatives in family and community care

ABSTRACTS

Bridging Healthcare Gaps in West Virginia: A Scholarly Approach to Improving Pharmacy Deserts

Craig Kimble | Thomas Pile, Marshall University, WV

Purpose
We reviewed the emerging prevalence of pharmacy deserts in West Virginia. To address shortages, we assess the impact of Marshall University's rural health scholarship and housing programs. Their goals are to reduce student barriers, attract providers, and link graduates with rural West Virginia businesses.

Study Design and Methodology
Healthcare shortage areas are defined by the USDHHS and others. From this data, we identified pharmacy shortage areas and student placements. We evaluated the effectiveness of the scholarship program in incentivizing students to train and work in identified counties. Quantitative metrics, such as the number of students, graduates practicing in West Virginia, and graduates practicing in designated regional counties post-graduation were measured.

Findings
We identified spatial and demographic dimensions of deserts, providing an understanding of healthcare access challenges facing rural residents. MU programs and other rural health efforts have had significant success placing students in areas designated as pharmacy shortages, with a large portion continuing training or staying in shortage areas post-graduation.

Originality and Value
This study contributes a focused perspective on West Virginia's emerging pharmacy deserts, employing data-driven insights to guide the allocation of student focused programs. The scholarship program showcases a sustainable and scalable model that leverages resources to directly impact pharmacy deserts and healthcare access in rural regions.

ABSTRACTS

Utilization of Home Hemodialysis, In-Center Hemodialysis, and Peritoneal Dialysis Among Patients with End-Stage Renal Disease (ESRD) in the United States

Andrès Mauricio Garcia Sierra, University of Chicago, IL | Bernardo Ramirez, University of Central Florida, FL

Purpose

Chronic kidney disease requires timely access to renal replacement therapies. These therapies have represented a high cost to payers and patients. This paper aims to analyze the incidence, prevalence, mortality, and possible inequalities in access to renal replacement therapies in patients with end-stage renal disease (ESRD) in the US.

Study Design and Methodology

A pooled cross-sectional and a retrospective cohort study based on United States Renal Data System was performed to examine patient characteristics and the utilization of healthcare services associated with renal replacement therapies in ESRD patients one year after the initiation of dialysis.

Findings

In-center hemodialysis (196.2 cases per 100,000 inhabitants) continues to be the most prevalent therapy utilized over home hemodialysis (4.4 cases per 100,000 inhabitants) and peritoneal dialysis (24.7 cases per 100,000 inhabitants). White patients have a 25% lower probability of accessing in-center hemodialysis compared to patients of other races. Hispanic patients were also found to be 31% more likely to access in-center hemodialysis compared to non-Hispanic patients.

Originality and Value

Study findings provide critical data to inform decision-makers on the use of these therapies among ESRD patients in the US and increase awareness of its utilization to prevent inequalities in the access to the healthcare system.

ABSTRACTS

Examining The Risk of Delirium in Patients Hospitalized with COVID-19: Insights from the Homeless Population

Liam O'Neill | Neale Chumbler, University of North Texas, TX

Purpose
For patients who are hospitalized with COVID-19, delirium is a serious and often overlooked complication. The purpose of this paper is to identify risk factors for delirium and to determine its impact on patient outcomes, such as mortality, length of stay (LOS), and cost. Vulnerable populations, such as people experiencing homelessness (PEH), may be at higher risk for delirium.

Study Design and Methodology
This retrospective, cohort study used patient records from 154 hospitals discharged from April, 2020 to June, 2021 from the Texas Inpatient Public Use Data file. Study subjects (n = 878) were patients, age 18 – 69 years, who were hospitalized with COVID-19 and who were identified as homeless. The baseline, comparison group included (n = 176,518) patients who were matched by age. Logistic regression models were developed to identify risk factors and outcomes associated with delirium.

Findings
Risk factors for delirium included dementia, traumatic brain injury, and substance use disorder. PEH had significantly higher rates of delirium (10.6% vs. 8.1%). The anti-viral Remdesivir had a protective effect against delirium (AOR = 0.63; CI: 0.60, 0.66). Mean LOS was more than twice as long for delirious patients compared with non-delirious patients (18.4 days vs. 7.7 days; P<0.001). Delirium greatly increased the risk of in-hospital mortality (AOR = 3.8; CI: 3.6, 4.0). The incremental cost per case of delirium was estimated to be $18,177 (CI: $16,872, $19,702).

Originality and Value
This study used detailed clinical data from a large sample of patients to provide new evidence regarding the clinical and financial importance of delirium and neurological complications in COVID-19. Hospitals should screen PEH for delirium and adopt various best practices and nursing protocols to prevent delirium.

ABSTRACTS

A Novel Simulation Approach to Engage Older Adults

Jennifer Lynn Roye | Yan Xiao, University of Texas at Arlington, TX

Purpose
This study aims to enhance the quality of primary care for older adults focusing on provider/patient communication and medication safety.

Study Design and Methodology
Utilizing a community participatory design, older adults with chronic conditions were recruited from a primary care clinic. Patients participated in a simulation consisting of two primary care follow-up visits addressing chronic conditions. The second visit incorporated the intervention. The three-component intervention consisted of:
1: A pre-visit checklist to list any patient concerns.
2: Three short videos covering communication with providers and pharmacists, and medication education.
3: “Nudging” techniques to encourage communication and behavior.
After the two-visit session, the patients participated in a focus group-style debriefing to elicit feedback on the impact of the intervention.

Findings
Preliminary findings from the focus groups indicate that the intervention was well received. This intervention may aid in reducing medication errors and reduce polypharmacy by enhancing patient/provider communication.

Originality and Value
The study and novel simulation design using actual patients and the focus group style debriefing to elicit authentic responses provided excellent feedback on the impact of the intervention. Creating environments that support patient/provider relationships offers valuable insight into the optimization of healthcare systems for enhanced patient outcomes.

TRACK 3 HEALTHCARE 1 AFTERNOON SESSION

https://t.ly/PD3TK

ABSTRACTS

Why Do Pharmaceutical Shortages Exist and What Can We Do About Them?

Daniel West | Michael Costello, University of Scranton, PA

Purpose
The purpose of our research is to assess the shortages of frequently used pharmaceuticals in the national and international markets in an effort to determine what efforts might be undertaken to improve market efficiency.

Study Design and Methodology
The authors began their efforts by reviewing news media accounts of pharmaceutical shortages and then proceeding to review secondary sources and consulting with colleagues in Europe.

Findings
Several reasons have been posited for the market shortages with some critics claiming that internal drug company policies may have a role to play in causing the shortages.

Originality and Value
Federal government intervention may be warranted to address shortages in the market. Some possible interventions may include tax incentives for manufacturers and distributors, use of licensing regulations to facilitate supply and government investigations into possible anti-competitive behavior.

ABSTRACTS

Revolutionizing Healthcare: EMR/EHR Integration and Advanced Decision Support in Long-Term Care and Skilled Nursing Facilities

Wendy Trzyna | Brian Cox | Alberto Coustasse, Marshall University, WV

Purpose
The purpose of this research study was to examine how the implementation of Electronic Medical Records (EMR)/Electronic Health Records(E.H.R) and Computerized Decision Support Systems (CDSS) in long term care facilities and nursing homes/skilled nursing homes affects patient adverse events such as pressure ulcers, falls, and medication errors.

Study Design and Methodology
The methodology was a qualitative review of academic literature, following a systematic approach using PRISMA.

Findings
EMR/EHR implementation led to fewer pressure ulcers, better identification of at-risk patients, improved documentation, and reduced errors in pharmaceutical prescribing. CDSS integration further boosted these outcomes.

Originality and Value
Implementing EMRs/EHRs and CDSS in long-term care facilities and nursing homes can improve patient care, reduce costs, and advance healthcare informatics. This technology adoption has led to better health outcomes and a more efficient healthcare delivery system, which has been especially valuable to the healthcare industry.

ABSTRACTS

The Silent Epidemic: Unveiling the Detrimental Impact of Primary Care Physician Burnout on Healthcare Delivery

Summer D. Payne, WVU Medicine, WV | Eric J. Pulice | Alberto Coustasse, Marshall University, WV

Purpose
The purpose of this research was to analyze the effects of burnout among primary care providers and its impact on medical errors, provider retention, and patient-provider communication. The working hypothesis for this research was that primary care providers who were experiencing burnout experienced more medical errors, were more likely to leave their current practice, and had less effective patient-provider communication.

Study Design and Methodology
The intended methodology for this qualitative study was a literature review following a systematic approach using PRISMA.

Findings
Survey data from the Veteran's Health Administration found that 65.5% of primary care physicians reported experiencing symptoms of emotional exhaustion at least one time per week. Turnover among PCPs is estimated to cost approximately \$4.6 billion (about \$14 per person in the US), and these physician turnovers were related to burnout. Higher patient satisfaction was associated with less burnout.

Originality and Value
Physician burnout has become an epidemic within the U.S. healthcare delivery system. Primary care physicians are experiencing burnout more frequently than other types of healthcare providers causing concerns for retention within a workforce already decimated by clinician shortages.

ABSTRACTS

Success in Value-Based Healthcare: Preventative Services in Capitated Payment Models

JB Eyring | Matt Horton | Fernado Wilson, University of Utah, UT

Purpose

This study aimed to assess the impact of value-based payment models on closing preventative care gaps in healthcare. Value-based (or capitated) models, as compared to traditional fee-for-service approaches, aim to incentivize health systems to be more accountable for patient care, potentially leading to better patient outcomes.

Study Design and Methodology

Patient data from seven insurance companies operating under value-based and fee-for-service contracts was analyzed to investigate the likelihood of screening measures (n=146,063). Machine learning-based logistic regression models compared care gaps by payment model. Control variables included the patient's risk level, primary care and specialist visits, demographics, insurance company, and engagement level.

Findings

Predictive model accuracy was favorable (71% to 82%). Value-based payment was associated with completing several preventive measures, including colorectal cancer screening, eye exams, and well-child checks. However, other outcomes, like statin prescriptions and HbA1c management, were influenced more strongly by different factors, such as the frequency of primary care visits.

Originality and Value

This study suggests that specific preventive measures benefit more from value-based contracts and that the effects may go beyond conventional assumptions of increased engagement/visits, emphasizing the need for a nuanced approach to these payment models. The benefits of value-based care beyond increased patient engagement and warrant further investigation in future studies.

ABSTRACTS

High Stakes: Comparing and Contrasting Cannabis Taxation Models and Revenue Generation

Thomas Norton | Alberto Coustasse, Marshall University, WV

Purpose

As of now, 23 states in the United States of America have legalized cannabis for recreational use, while eight states decriminalized its use. This trend is likely to continue in the future. This study aims to analyze the taxation methods implemented by various states on legal recreational marijuana, their efficiency in generating revenue, and the impact of an increased budget on public health.

Study Design and Methodology

The study is designed to capture revenue figures and compare them against the various other tax structures to determine the financial impact of legalization. Additionally, we aim to analyze public health data and track its trajectory over the legalization period to identify any potential consequences that may arise.

Findings

Specific tax structures are expected to be more efficient in revenue collection. By optimizing these structures, it can ensure that revenue is collected accurately and promptly while minimizing the resources required for management.

Originality and Value

Our research endeavors to shed light on the taxation and societal implications of recreational marijuana use and the efficacy of revenue generation through taxation and analyze the impact of allocating such funds

ABSTRACTS

Addressing the Shortfall of Nutrition Education in Traditional Medical Training through Implementation of Culinary Medicine: Marshall University's Relevant and Unique Experience

Amy Gannon | Mallory Mount, Marshall University, WV

Purpose
This study evaluates the success of implementing nutrition education (NE) for medical and physician assistant students through culinary medicine (CM).

Study Design and Methodology
A critical step in the prevention and treatment of illness is nutrition education. NE comprises less than 1% of lecture time in medical training. Only 13.5% of physicians feel adequately trained in NE. To address this issue, first year medical students (MS), first/second/third year physician assistant (PA) students, and graduate-level dietetic interns (DIs) participated in a CM program at Marshall University (MU). Quantitative/qualitative evaluations measuring attitude and knowledge were conducted with MS/PA students. A qualitative evaluation was conducted with DIs. A one-year follow up evaluation is ongoing.

Findings
Only 18% of MS/PA had received prior NE and 50% identified gaining significant knowledge (n=69). The qualitative analysis revealed MS/PA showed intent for personal diet change. DIs (n=11) reported gaining leadership skills—improved communication, teamwork, and confidence; recognized the importance of an interprofessional healthcare team. .

Originality and Value
A 2022 congressional resolution encouraged the inclusion of NE in medical curricula. MU meets step one of the NE policy recommendations through a CM program in Huntington's Kitchen. Hands-on cooking reinforces CM concepts and develops baseline knowledge, which is expanded with additional training and practice. DIs led both programs under the guidance of dietitian/cardiology preceptors, with the goal of improving patient outcomes and saving healthcare resources.

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