



Publications

Tom Gillpatrick (with Soheil Zarrin and Tugrul Daim, Portland State U., Gulin Bolatan, Alanya Alaaddin Keykubat U., Alanya, Turkey, and Mahak Sharma, U. Twente, Netherlands) published “Evaluating customer orientation in e-commerce: an organization focused technology assessment” in *Technology Analysis & Strategic Management*.

 This research focuses on designing a new maturity model to evaluate and plan an organization's customer-centricity. The Hierarchical Decision Model (HDM) is used as the primary methodology to quantify impacting factors and intensity of influence on the ultimate outcome. To demonstrate the proposed model in the real world, a case study is performed in the e-commerce industry, especially B2C online retailer organizations. This research tackles the scarcity of documentation on creating maturity models that are widely accepted and sustainable, demonstrating the innovative use of the HDM methodology. In summary, the study successfully achieves its overarching objective of crafting a comprehensive model for assessing organizational maturity in the customer-centric approach, encouraging the widespread adoption of the proposed methodology across diverse sectors. This study endeavors to introduce an innovative approach for assessing an organization's customer-centricity, incorporating both product and service deliverables, specifically referred to as Product-Service Systems (PSS). The primary objective of this research is to formulate a novel maturity model, enabling organizations to 1) assess their degree of customer-centricity and 2) receive actionable recommendations aimed at enhancing customer orientation and elevating their customer-centricity maturity level..



Joel Owens (With Michael Majerczyk, Georgia State U., and Nathan Waddoups, U. Denver) published “Overconfidence and contract framing” in *Behavioral Research in Accounting*.

 Prior contract framing research finds that agents generally choose to provide greater effort under penalty contracts than under economically equivalent bonus contracts. At the same time, many individuals tend to be overconfident in their own abilities, which may alter agents' expectancies when making effort provision decisions. In this study, we extend the contract framing literature by conducting an experiment in which participants can improve the likelihood of earning a bonus or avoiding a penalty by providing greater costly effort and by performing well on the experimental task. We find that participants who are not overconfident in their ability to perform the task well exhibit the general contract framing effect, whereas overconfident participants do not. This suggests that for work tasks where production is a function of both effort and ability, the preponderance of overconfident individuals consistent with the “better-than-average effect” mutes the effect of contract framing on effort.



Ted Khoury (with Doaa Althalathini and Nick Rumens, Oxford Brookes U. UK) published “Hegemonic entrepreneurial masculinities in patriarchal contexts: Exploring men’s entrepreneurship in war-torn territories” in *International Small Business Journal: Researching Entrepreneurship*.

🔗 This article examines how the war-torn context in Iraq has affected men’s entrepreneurship and entrepreneurial masculinities. Drawing on the entrepreneurship masculinities literature, Connell’s notion of hegemonic masculinity and in-depth interviews with 21 Iraqi men entrepreneurs, this article demonstrates the complex interplay between entrepreneurship, masculinity and patriarchal dynamics in the context of wars and economic instability in Iraq. Study findings show how Iraqi men often turn to entrepreneurship out of necessity to meet patriarchal expectations of them as primary providers for their families. We contribute to the literature on entrepreneurship, men and masculinities by demonstrating how entrepreneurship not only serves as an imperfect economic solution to familial poverty but also enables some men to conform to patriarchal norms of hegemonic masculinity that continue to disadvantage women. Theoretically, the article shows how men’s entrepreneurial hegemonic masculinities in contexts of war can be conceptualised as generational, situated and implicated in corruption and the reproduction of patriarchal relations between men and women.



Stan Heister (with Felix Kin Peng Hui, David Ian Wilson, and Yaakov Anker, U. Melbourne, Australia) published “Beyond opacity: Distributed ledger technology as a catalyst for carbon credit market integrity” in *Computers*.

🔗 The 2015 Paris Agreement paved the way for the carbon trade economy, which has since evolved but has not attained a substantial magnitude. While carbon credit exchange is a critical mechanism for achieving global climate targets, it faces persistent challenges related to transparency, double-counting, and verification. This paper examines how Distributed Ledger Technology (DLT) can address these limitations by providing immutable transaction records, automated verification through digitally encoded smart contracts, and increased market efficiency. To assess DLT’s strategic potential for leveraging the carbon markets and, more explicitly, whether its implementation can reduce transaction costs and enhance market integrity, three alternative approaches that apply DLT for carbon trading were taken as case studies. By comparing key elements in these DLT-based carbon credit platforms, it is elucidated that these proposed frameworks may be developed for a scalable global platform. The integration of existing compliance markets in the EU (case study 1), Australia (case study 2), and China (case study 3) can act as a standard for a global carbon trade establishment. The findings from these case studies suggest that while DLT offers a promising path toward more sustainable carbon markets, regulatory harmonization, standardization, and data transfer across platforms remain significant challenges.





Meiru Liu, Emerita Faculty, authored a three-book series which were published in July 2024 by Phoenix Tree Publishing (a subsidiary of Beijing Language & Culture University Press). The series includes *Basic Business Chinese*(beginner), *Better Business Chinese*(intermediate), and *Best Business Chinese* (advanced). More information about the books can be found here: <https://www.phoenixtree.com/search-results?q=BBC>.

People



Ted Khoury served as a Fulbright Specialist at Aalto University in Finland. During his visit, Ted engaged in the following activities:

- Presented a paper at Aalto University in Helsinki titled "Someone had to provide cash: Opting towards Informalization in Lebanon's Currency Market"
- Gave a keynote to the incoming class of students for their Masters in Sustainable Entrepreneurship program "Is Entrepreneurship Good for Society?"
- Served as a Mentor/Discussant for the "Small Acts, Big Changes: Connecting Everyday & Social Entrepreneurship" Conference in Helsinki, and ran a methods workshop for junior faculty, post-docs and PhD students.

Joel Owens and **Piman Limpaphayom**'s paper "The effect of ICFR regulatory intensity on financial reporting quality: Evidence from G7 countries" was presented at the 2025 Northwest Accounting Research Group Conference (NWARG) in Boise, ID on Saturday, Oct. 25. The paper won the Jason Porter Best Paper Award. Congratulations!



Just Got In

Mary Marshall had her article "When a Dollar is Not a Dollar: Examining How Timing and Delivery of Government Transfers Influence Household Consumption Decisions" accepted for publication in *The Accounting Review*.

Good to Know

[This is the link](#) to the faculty resources and procedures for anything relating to research. This link will live here from now on. If you ever need to access this document, simply open the latest copy of Scholarly News to locate this link.

Research Calendar

When	Where & What
November 1 (Sat)	<p>Applications for Faculty Conference Fund are Due</p> <p>Faculty Conference Fund (FCF) supports participation in academic and professional conferences, symposia, workshops, exhibitions, and other events related to their fields of study. Members must apply and be approved for funding and are only eligible for conference funding once every three years. Applications must demonstrate that the entire cost of conference travel is supported, which may include the funds requested from the conference fund and other PSU or grant funds, including the faculty member's IPDA account.</p> <p>You can apply by completing the form here.</p>
November 5 (W) 12:30-1:30pm Or November 18 (Tu) 12:30-1:30pm	<p>Library In-Person Workshop: ORCID for Social Sciences and STEM</p> <p>Location: Library Classroom 170 (Catered lunch will be served). You can register for the workshop here:</p> <p>The University Library is hosting ORCID workshops for faculty and graduate students. You'll learn how to create your account, add scholarship to your record, and how to easily keep your record up to date.</p>
November 6 (Th) 1:30-2:30	<p>Stats Lunch: GenAI for Research in Higher Education.</p> <p>Speaker: Justin Banfi (I-O Psychology Ph.D. Student)</p> <p>Location: Cramer Hall 369 (Food and drinks will be available)</p> <p>This event will be a talk given on the topic of genAI's applications to research and higher education. The presentation will largely consist of a technical surface-level overview of contemporary AI which will then wrap into its potential limitations and applications to a research and academic environment demonstrated through live-demos.</p>
November 7 (F) 10:00-11:30am	<p>Library Remote Workshop: ORCID for Social Sciences and STEM</p> <p>The University Library is hosting ORCID workshops for faculty and graduate students. You'll learn how to create your account, add scholarship to your record, and how to easily keep your record up to date. You can register here.</p>

November 30 (Su) 5pm	<p>Applications for Researcher of the Year are due.</p> <p>You can find the award criteria and submission materials here. All full-time faculty members are eligible to apply by submitting their award application materials via email to Kathy Rupley, Associate Dean for Faculty and Research (rupleyk@pdx.edu) by 5pm on Sunday, November 30.</p>
Monday, December 1 12:30-1:30pm	<p>How To: Apply for a Faculty Development Grant (SB Event, Organized by Research Committee)</p> <p>Location: Bogue Boardroom (Pizza and Salad will be served). If you cannot join us in person, you can connect via Zoom.</p> <p>PSU Faculty Development Grants provide up to \$15,000 per individual award to support scholarship and research to Tenure Track faculty (pre-and post tenure), Fixed term faculty, and Academic Professionals. Interested in learning how to apply? Join us for an informative session featuring a panel of recent award recipients and our representative on the Faculty Development Committee (Erica Wagner, Mary Marshall, and John Eckroth) as they share their insights, tips, and experiences.</p> <p>These grants are typically due in early March, giving you plenty of time to prepare a thoughtful and competitive application.</p>