

AN AUTOMATED INTERNET ANALYSIS/ALERT SYSTEM FOR EMPLOYER COMPLIANCE WITH EEOC/ADA DISCRIMINATION REGULATIONS

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INTRODUCTION

This study develops an Alert Control methodology for a Forensic Accounting & Computing Expert System (FACES). This system is intended to assist employers in avoiding lawsuits resulting from violations of provisions of the Equal Employment Opportunity Commission (EEOC), the Americans with Disabilities Act (ADA), or other international regulatory agencies. As such, this system would produce alerts that will warn management of red flags that may reveal the existence of illegal discrimination. Management can then respond by correcting the problem as soon as possible, if such a problem exists, thereby avoiding possible lawsuits. On the other hand, if management chooses not to correct the problem, this may result in plaintiffs pursuing a lawsuit that is motivated by an employment law firm willing to fund and underwrite such a lawsuit. This study develops a web server that collects the relevant regulatory data. Then, applying a model using Multiple Cross-Sectional Time-Series Linear Regression Analysis the system can determine whether there is statistically significant discrimination based on national origin, sex, race, religion, and/or disabilities. It cannot determine whether this discrimination is legal or not; it only tells us that such statistically significant discrimination exists. The question of legality is beyond the scope of the current study, even if it may be a very important question for future research. It should be noted that although this system is primarily

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concerned with violations of EEOC and ADA it can also include compliance with other legislation dealing with discrimination, security, and privacy; e.g., the Health Insurance Portability & Accountability Act (HIPAA).

The design, development, deployment, and maintenance of a FACES system go beyond the capabilities of what either the typical forensic accounting or forensic computing expert system can handle alone. The affirmative action alert systems that used to be part of the traditional internal controls of an accounting system are unable to handle the complexities of current Internet-based accounting systems. The deployment of current technologies such as an Internet Web Server and automatic continuous publishing of Multiple Cross-Sectional Time-Series Linear Regression Analysis to the World Wide Web, required by FACES, takes a bit more than the typical forensic accounting system can deliver by itself. That is where the collaboration and convergence between forensic accounting and computing occur.

Using FACES the authors have developed an Automated Internet Information Technology Compliance Audit using an Online Survey that compares a focus organization to its peers' standards. Using Regression ANOVA (Analysis of Variance) it helps organizations comply with US EEOC & ADA requirements, warning them about statistically significant departures from the standards.

In order to demonstrate the effectiveness of the system, this study uses sample data from the AIS/ISWorld MIS Faculty Salary Offer Survey.[†] This survey has been used for many years to collect data on the job offers faculty in Management Information Systems (MIS) are receiving and includes biographical and salary data. This can be used to find indications of discrimination

[†] MIS Faculty Salary Offer Survey
<http://www.pitt.edu/~galletta/salsurvanon.html>

by universities based on EEOC/ADA violations pertaining to university professors' national origin, disabilities, religion, and/or sex. The data from this survey was chosen because of the richness of the data collected and the mature nature of the survey. It should be clear that the FACES system could be applied to almost any employer/employee environment.

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) & AMERICANS WITH DISABILITIES ACT (ADA)

The U.S. Equal Employment Opportunity Commission (EEOC) created a variety of legal issues. These issues include providing equal employment opportunities to protected categories of employees based on national origin, sex, race, religion, and/or disabilities. On July 26, 2000 the EEOC issued a report commemorating the 10th Anniversary of the signing of the Americans with Disabilities Act.[‡]

As expressed in a note by Ida L. Castro, Chairwoman of the EEOC: [§]

Title I of the ADA, which was signed into law on July 26, 1990, prohibits discrimination in employment against qualified individuals with disabilities. Its enactment made clear that the United States would not tolerate outright or subtle discrimination against individuals solely because they have a disability.

The EEOC has taken an active and forceful role in removing barriers and increasing opportunities for people with disabilities in the workplace. More than 21 percent of the EEOC's caseload is comprised of charges filed under the ADA. A significant percentage of those charges are settled in favor of charging parties and, of the charges that the EEOC takes to court, the agency prevails close to 90 percent of the time. Our multi-pronged, comprehensive approach to ADA implementation -- technical assistance, education, and outreach as well as the use of administrative processing, litigation and policy development -- send the loud

[‡] A Report on the Tenth Anniversary of the Americans with Disabilities Act (ADA)
<http://www.lawmemo.com/eec/ada2000.htm>

[§] A Report on the Tenth Anniversary of the Americans with Disabilities Act (ADA)
<http://www.lawmemo.com/eec/ada2000.htm>

and clear message that this agency is committed to vigorously enforcing the ADA.

Too many barriers remain for people with disabilities in finding and keeping jobs, getting promotions, obtaining reasonable accommodations, and in other aspects of the employment process. Qualified individuals with disabilities, with or without reasonable accommodation, are entitled to the same employment opportunities available to people without disabilities. This is the purpose and the spirit of the ADA; and as we move forth into its second decade, the EEOC will continue to strengthen and intensify its efforts to fulfill this legislative promise.

As stated in the body of the report:^{**}

A steady income is of critical importance, but it is only one of the many advantages of employment. A decent job can enhance self-worth, provide educational opportunities and skills training, give one's life structure and purpose, increase social contacts, and offer important fringe benefits such as health insurance, retirement pensions, travel opportunities, and paid vacation time. Lack of employment can lead to poverty, stagnation, loss of self-esteem, and isolation.

From the ADA's enactment through September 30, 1999, individuals have filed almost 126,000 charges (complaints) of disability discrimination. ADA charges account for over 21% of all charges received by the EEOC. Through September 1999, the Commission resolved 129,140 ADA charges, with 18,694 (15%) of these resolutions in favor of individuals with disabilities.

These numbers help the Forensic Accountant (FA) calculate the mathematical expectation of collecting damages. As an example, if faculty members' disability claims total damages of \$2,000,000, and 15% of the cases are ruled in favor of the plaintiff, the FA should calculate cash inflows of at least $\$300,000 = \$2,000,000 \times 15\%$.

THE ROLE OF FORENSIC ACCOUNTING

The Forensic Accountant (FA) can verify that discrimination exists and is statistically and financially significant. The FA can calculate the damage that results from the lack of a steady income due to discrimination and show the statistical significance of the drop in income.

^{**} A Report on the Tenth Anniversary of the Americans with Disabilities Act (ADA)
<http://www.lawmemo.com/eec/ada2000.htm>

Possible consequences of discrimination may result in a person's hurt in self-worth, especially when one is denied educational opportunities and skill training, depriving one of one's life structure and purpose, decreasing social contacts, denial of important fringe benefits, etc. This is where forensic accounting and computing converge. Doing it all manually may not be cost effective in the current environment. This is the role of Information Technology (IT). Forensic accountants must deploy advanced computer skills, including an ability to understand and apply various information technologies and accounting systems (Crumbley, 2003).^{††} This is why forensic accountants and forensic computing experts are forming mutually beneficial teams to deal with the current challenges.

In the case of university faculty it can also include loss of conference travel opportunities, graduate student assistance, choice courses, desirable schedule, computer upgrades, and other resources. These discriminatory policies lead to stagnation, loss of self-esteem, and isolation, which lead to pain and suffering, health deterioration, and other damages that the FA can calculate. Economists have traditionally calculated these hedonic damages, but due to cost cuts, accountants may be forced to deal with these issues, as Crumbley et al., *Forensic and Investigative Accounting* (2007) illustrate.^{‡‡}

In addition, a forensic accounting expert can assist in conducting a forensic audit that will evaluate an organization's internal controls.^{§§} Based on the audit, the FA can attest to the

^{††} Crumbley, D. Larry. Certified Forensic Accountant. American College of Forensic Examiner International, 20 May 2003, online posting.

^{‡‡} Crumbley, L., L. Heitger, and G. Smith. 2007. *Journal of Forensic and Investigative Accounting*. (Chicago: Commerce Clearing House).

^{§§} Rushinek, A. and Rushinek, S. The Role of the Forensic Accountant in Calculating the Damages Using the 'But-if Analysis in a Case of Internet Day Trader & Online Broker Misconduct Litigation. *Journal of Forensic Accounting*, Vol. 1, No. 2, 241-250, 2001.

existence and effectiveness of the controls to enforce the EEOC requirements. Likewise, a FA can help forecast the cost associated with EEOC compliance or the cost of not complying. Such a combination of skills and challenges leads to the high growth of forensic accountants, who are dealing with deviations from standards such as generally accepted accounting principles (Crumbley & Apostolou, 2002).***

THE ROLE OF FORENSIC COMPUTING

Litigation has a host of problems, the main ones being the escalating costs of filing a lawsuit and the enormous costs of concluding them successfully. A Forensic Accountant (FA) can decide how cost effective a lawsuit would be by applying capital budgeting techniques, skills that a forensic computing expert and the legal team may not have. To deal with the problem of rising costs, a Forensic Computing Expert (FCE) expert can help automate and streamline some of the activities, reducing the costs and reducing preparation time. For example, instead of filing lots of small lawsuits, the plaintiffs can file a class action lawsuit that is more cost effective and can be more lucrative for the law firm. The “Hard Data” of a large number of professionals is more objective than the subjective discrimination claims of any individual or small group of individuals.

In the early days of forensic accounting the calculations were relatively simple and the companies involved were relatively small. Today, the complexity has grown dramatically and a computer is essential for litigation support, especially in large cases such as: Enron Corporation; Global Crossing Corporation; WorldCom; IMClone and Martha Stewart Living (Insider

*** Crumbley, D. Larry and Nicholas Apostolou. Forensic Accounting: A New Growth Area in Accounting. *Ohio CPA Journal*, July/September 2002, p 16.

Trading); the Twin Towers and 9/11 related litigations; and the American war against terrorism. All of these cases involve not only complicated accounting matters but also computing issues for which forensic computing experts can provide invaluable assistance to the forensic team.

What are some of the issues that would require forensic computing expertise? Enron Corporation provides an excellent example of the invaluable services of a forensic computing expert. Due to the massive document shredding, many of the normal incriminating hard copy accounting records had been destroyed. What may be necessary to reconstruct those accounting records are not only a team of forensic accountants but also some forensic computing experts who, through the reconstruction of complicated computer systems, such as futures contracts trading systems, can regenerate records that are similar to those that had been shredded.

Another example is the current American war against terrorism that is trying to track terrorist communications on the World Wide Web and transactions supporting organizations such as Islamic Jihad, Al-Qaeda, Hezbollah, and others on the US list of terrorist organizations. A forensic computing expert could provide a variety of services for computer litigation support such as imaging to reconstruct and visualize different scenarios.

Additional issues that require FCE involvement are adherence to privacy and security laws. It is important that data is properly encrypted, secured, and audit trails maintained; otherwise, multiple laws can be easily violated. For example, disclosure of certain records and information (e.g., medical) to the public may ruin an individual's reputation. This can border on computer crime if someone gets into the medical records of an individual without proper authority, falsifies that record and misuses it to bar the individual from work on false pretense. Therefore, such records should be protected with proper password procedures and not available for public release. An FCE can verify that proper data encryption and access controls exist and

are effectively enforced. The legal issues are beyond the scope of this study but it is clear that to evaluate the computer controls an FCE may be needed.

FACES – A SOFTWARE DISCRIMINATION COMPLIANCE ALERT SYSTEM

Forensic accounting and auditing of a computerized accounting information system can help build an infrastructure and controls that will enforce EEOC compliance.^{†††} Such controls will ensure that promotions, raises, rank, salary, and conditions of employment do not violate EEOC requirements. It will ensure that performance and compensations are properly correlated and correspond to industry benchmarks as reflected by the industry averages. Computer output controls will ensure that if EEOC compliance is violated, the proper personnel, such as the legal counsel, will be advised about the problems so that remedial action can be taken. A database system should track the compliance issues, the remedial action taken or not taken, and an explanation of the outcome.

EEOC compliance software should be included in generalized audit software, especially for legal audit of large organizations where EEOC compliance can easily be overlooked. This should be part of the Payroll and Personnel Software audit. An EEOC compliance audit will not only reduce the risk of the organization but also most likely raise moral. To ensure compliance, the forensic accounting and computing team should ensure that proper backup and recovery procedures of the audit report and of the web server exist and are working effectively.

^{†††} Singleton, T. and Singleton A. The Potential for a Synergistic Relationship Between Information Security and a Financial Audit. *Information Security Journal*, Vol 17, Issue 2, 2008, 80-86.

The EEOC establishes standards of equal employment opportunities. Our system (FACES) applies Accounting Variance Analysis Theory and sends alerts to the existence of any red flags that show deviations from those standards.^{###}

Using Statistical ANOVA Theory Applied to EEOC standards, FACES Regression Analysis tells us whether or not the differences between US nationals and employees from other national origins are statistically significant. This is the initial stage of the forensic investigation. If no differences exist or if the differences that do exist are statistically insignificant, there is no point pursuing the subsequent secondary stage, the accounting analysis of variance.

Using the Accounting Variance Analysis Theory Applied to EEOC standards, FACES tells us whether or not the differences between the US and other national origins are financially significant, within the hypothetical XYZ University. This will require a computerized financial analysis of market values that requires the skills of a forensic accountant. This secondary stage of the forensic investigation depends on the existence of statistically significant differences in the primary stage of the Statistical ANOVA. If no differences exist or if the differences that do exist are statistically insignificant, there is no point pursuing this secondary stage.

It should be clear that a Web Server based survey is much more cost effective than the traditional soft (non-quantitative) way of alerting one to class action opportunities. Therefore, FACES provides a web based survey for the collection of data. Since the web server performs all of the activities automatically, it can update information very efficiently, effectively, and inexpensively in real-time. Appendix A describes a modified Computer Professional Offer & Affirmative Action Survey Form that can be found at:

^{###} Emsley, D. Variance analysis and performance: two empirical studies. *Accounting, Organizations and Society*, Vol. 25. No. 1, 1-12, 2000.

<http://www.pitt.edu/~galletta/salsurvanon.html>. This form lets faculty members respond anonymously and assures them that their identity and privacy is protected, thus encouraging people to participate. The form can be used to enter new data or to update/correct data that was previously entered.

The form in Appendix A includes items that were added to the original form in order to obtain data required by FACES to provide alerts based on discrimination. Therefore, the biggest difference between our approach and existing approaches is that we have a forensic focus in addition to the simple salary focus. Using our approach, we can achieve all the other objectives but also provide some guidelines for class action based on discrimination of protected categories such as national origin. This can be used not only for expert witness testimony and litigation support services but also for a red flag of potential discrimination discovery and warning. Thus, we can provide a built-in internal control for enforcing affirmative action and preventing illegal discrimination before it is litigated.

DATA COLLECTION AND ANALYSIS

In order to discover candidates that may result in class action suits one needs to analyze a large sample size. For the analysis in Tables 1, 2, and 3 we have used a total of 608 observations from the AIS/ISWorld survey from the following three academic years: (2001-2002), (2000-2001), and (1999-2000).^{§§§} Each observation represents the survey response of a prospective MIS faculty member.

^{§§§} Analysis of 2001 Salary Offer Survey Results
<http://www.pitt.edu/~galletta/2001anal.html>

Table 1 shows the Summary Output of the multivariate regression statistics. It shows a low Multiple R of 0.734211535 and an R Square of 0.539066578. This means that the combined value of the independent variables (e.g., teaching load, research productivity, etc.) explains approximately 54% of the variability in the value of the dependent variable (salary). However, the important issue for our purpose is whether the model is statistically significant or not, which we show in Table 2.

Table 2 shows the ANOVA (Analysis Of Variance) values for F and Significance F of 43.19880222 and 2.33182E-88 respectively, which is statistically significant at the .05 level of statistical significance. The statistical significance of this ANOVA means that we can reject the null hypothesis that the R-Square is equal to zero in favor of the alternate hypothesis that the R-Square is greater than zero. Likewise, it implies that the independent variables can explain the variance in the dependent variable at the level of the value of the R-Square. Furthermore, the adjusted R-Square can explain the same pattern in the population of other universities and cases beyond the current sample. Thus, if we encounter another case of significant deviation from the standard, in universities that resemble this sample, it may indicate a case of discrimination on the basis of national origin of the faculty member.

Table 3 lists the multivariate regression independent variable names and their statistics, including Coefficients, Standard Error, t Stat, P-value, Lower 95%, and Upper 95%. The list of variables includes the country of the school making the offer, which for our purposes is the most important.

In order to illustrate the potential of the FACES system we will use some of the data values in Tables 1, 2, and 3 and apply several assumptions. We will assume that the tables represent the values from a univariate regression with zero intercept. We will also assume that

Country is the sole independent variable and indicates the country of national origin of the faculty respondent, equal to 1 for a US national and 0 for a foreign national (non U.S.). Salary remains as the dependent variable. Then, we can use the coefficient of Country from Table 3 to estimate the normal difference in salary between an MIS faculty member of foreign origin and MIS faculty with US origin. Country has a coefficient of 10433.07693, which according to our assumptions means that faculty members of a U.S. national origin earn about \$10,400 more than faculty with another national origin.

Since the \$10,400 average salary difference can be due to a number of factors, we need to determine what percentage of the difference can be attributed to a faculty member's country of origin. The R-Square value in Table 1 provides this value. If there were no discrimination based on national origin, the R-Square of 54% tells us that the coefficient of Country should explain about 54% of the salary difference between U.S. and foreign nationals. In other words, the salary difference should equal the rounded Country coefficient times the R-Square ($\$10,400 * 0.54$), or about \$5,600. Therefore, on average, a US MIS faculty member should be paid about \$5,600 more than a foreign national MIS faculty member, all other things being equal. The combination of high t Stat value (4.288054262) and low P-value (0.000021) in Table 3 rejects the null hypothesis that national origin causes no disparity in salary and accepts the alternative hypothesis at the .05 level of statistical significance. The alternative hypothesis says that national origin is a statistically significant factor in determining the salary of MIS faculty. If there is no other apparent reason for this disparity, such as that computer faculty members with foreign national origin have inferior research, then it may be a result of illegal discrimination on the basis of national origin.

This study assumes that significant numerical disparities are the result of discrimination and not some other unknown reason. In other words, the system first determines if any discrimination exists based on various categories such as national origin. If the differences in values are not significant, for example if U.S. and Foreign Nationals salaries are about the same, the system will accept that as non-discrimination and not look any further. A computer web server and a FACES type system can independently make such decisions. It can check the statistical significance of national origin as an independent variable in the salary model and it will tell you if there is any basis for looking further.

Finally, it is important to insure the reliability of information provided by the web server software system so that the courts can rely on it. As such, it may be subject to the cost of effective audits and e-commerce security controls even if it is free of charge. Likewise, general computer security is also very important since we do not want the analysis to be biased by unauthorized access to the web server and the software.

SUMMARY, CONCLUSIONS, & IMPLICATIONS

This study developed an employer discrimination compliance analysis system that decides whether or not organizations comply with anti-discrimination regulations such as those of the United States Equal Employment Opportunity Commission (US EEOC). The US EEOC states that organizations may not discriminate against employees on the basis of country of origin (national origin). This is especially important for organizations of higher education that apply for federal grants. The problem is that such organizations may not be aware of discrimination and fail to take action to before it is too late and a variety of sanctions are applied including grant denial, class action litigations, bad press, and excessive legal expenses. Thus, we develop an alert

system that will use the convergence of the knowledge and skills of forensic experts in accounting and computing to provide internal controls to prevent the problem early on. It demonstrates how an alert system providing early problem detection and subsequent enforcement can be automated to raise the level of compliance with the law at a lower cost.

The system, Forensic Accounting & Computing Expert System (FACES), developed in this study uses an Alert Control methodology to produce alerts that will warn management of conditions that may reveal the existence of illegal discrimination. Management can respond by correcting the problem as soon as possible, if such problem(s) exist. On the other hand, if management chooses not to correct the problem(s) then this same system, FACES, could inspire the aggrieved parties to pursue a lawsuit and motivate some employment law firms to fund and underwrite such a lawsuit.

In the future, as the technology improves and the business environment relies more on computing, forensic computing will become more important in combination with forensic accounting. Forensic work will require more of a team effort since the legal and the accounting professionals will require the help from forensic computer professionals, as demonstrated in this case.

TABLE 1: SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.734211535
R Square	0.539066578
Adjusted R Square	0.526587839
Standard Error	13786.40764
Observations	608

TABLE 2: ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	16	1.31369E+11	8210581887	43.1988	2.33182E-88
Residual	591	1.12328E+11	190065035.7		
Total	607	2.43698E+11			

TABLE 3: INDEPENDENT VARIABLE NAMES & STATISTICAL ANALYSIS OF SIGNIFICANCE

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	42358.91697	6354.134211	6.666355409	6.02E-11	29879.4889	54838.345
Revealed?	-506.6486014	1214.087748	-0.417308059	0.676605	-2891.099452	1877.80225
Teaching	1031.941469	143.0969274	7.211485863	1.7E-12	750.9011649	1312.98177
Education	10056.93747	2346.065026	4.286725798	2.12E-05	5449.29955	14664.5754
\$Summer	0.280140683	0.051599666	5.429118197	8.28E-08	0.178799683	0.38148168
Summer Years	68.94572711	427.0313533	0.161453548	0.871791	-769.7377	907.629154
Research	0.704906328	0.1595413	4.418331368	1.18E-05	0.391569514	1.01824314
Moving	0.516936946	0.159822846	3.234437128	0.001287	0.203047179	0.83082671
Course	-2841.922435	323.8495507	-8.775440413	1.82E-17	-3477.958288	-2205.88658
Position	3727.734432	612.7214704	6.083897191	2.11E-09	2524.35829	4931.11057
Public	1017.487653	734.0216279	1.386182115	0.166214	-424.1202517	2459.09556
Union?	-2370.35675	853.0703272	-2.778618216	0.005633	-4045.774586	-694.938915
Country	10433.07693	2433.056181	4.288054262	2.1E-05	5654.589633	15211.5642
Region	667.4121287	478.8219254	1.393862923	0.163883	-272.987236	1607.81149
Degree	710.1549718	898.2136745	0.790630328	0.429477	-1053.923747	2474.23369
Accreditation	523.5253013	732.3294913	0.714876715	0.474968	-914.7592714	1961.80987
Year	0.203605818	0.074203923	2.743868642	0.006256	0.057870382	0.34934126

APPENDIX A

2002 Computer Professional Offer & Affirmative Action Survey* (Anonymous Form)

Please fill out this *anonymous form* for *each* offer you receive for academic year 2002-2003.

Privacy Statement:

Please be assured that there is **NO WAY** for anyone to discover your identity. Please feel free to peruse the very simple and basic HTML to verify that. Our site does NOT allow inspection of log files.

The Form

☐ New Entry ☐ Update or Correction

If this is a correction or update (for example, accepted offer, higher offer), please provide the record# to change here--> (see the first column of the table) and re-enter ALL information. This record will REPLACE the old one.

About You

Your First name

Your Last name

Your Day Time Phone Number

Your Cell Phone Number

Your Company Name

Your e-mail address

Your URL address

Number of years teaching experience you have, on an FTE (full-time equivalent) basis (for example, two years of half-time teaching as a doctoral student would count as one year).

Number of years non-teaching experience you have, on an FTE (full-time equivalent) basis.

Your educational background
(reasonably expected within a few months of your start date)

Country of national origin of the professional *

Sex (Male or Female, Other)

Race (White, Black, Latino, Asian, Jewish, Indian, Other)

Marital Status (Married, Single, Divorced, Other)

Religion (Christian, Muslim, Jewish, Hindu, Others)

Disabled (Yes, if qualified according to the ADA, Americans with Disabilities Act)

Birth-Date (10/30/1951)

Number of Refereed Journal Publication(s)

Number of Non Refereed Journal Publication(s)

Number of Book (Text and Trade Books)
Publication(s)

About Your Publications

Number of journal publications *accepted* (both in print and forthcoming) in journals in *this list: (MISQ, CACM, ISR, Management Science, JMIS, Decision Sciences, IEEE Transactions, HBR)* (these are journals appearing in the top 10 of over half of the scales shown in the Saunders compilation on ISWorld, listed above in the order in which they appear in the Saunders list.

Number of journal publications accepted in other refereed journals in MIS not listed above (include chapters in refereed research books)

Number of textbooks published or forthcoming

Number of research-oriented (NOT text) books published or forthcoming

Number of publications accepted in other outlets (include refereed conferences and chapters in non-refereed books)

About The Offer:

Base Salary (exclusive of summer support) in US \$. Those with 12-month contracts (usually due to administrative duties) should not perform contrived calculations to derive summer support and should report the entire salary here. Please do not enter text here.

Guaranteed annual summer support in US \$ ---for years

Annual discretionary research budget (including travel, technology, and optional secretarial services, but not including required items such as course software, basic telephone, and copying). If not specified separately, estimate the maximum travel and technology that would reasonably be supported without special requests (or appeals).

Moving expense reimbursements or signing bonuses in US \$

Annual teaching load in **courses** (semester-course equivalents) defined as number of 3-credit semester courses to be taught. A 3-credit course counts for roughly 3 hrs/week, so 15 weeks = nominally 45 hours per course inclusive of breaks. In practice, taking breaks will limit class time to about 50 minutes per class hour, or 2.5 hours per week (37.5 teaching hours per semester). Thus, a 2+2 load at a semester-based school would involve approximately 180 nominal hours (inclusive of breaks) or 150 teaching hours (exclusive of breaks), and would be entered as **4**. If you are not on the standard semester system, please divide the number of nominal hours including breaks by 45, or divide the number of teaching hours excluding breaks by 37.5, for a fairly clear answer to this question. If the two differ, please use the latter. Feel free to use decimals in the answer, but please round to the nearest tenth.

Select the highest applicable tenure requirement of this position----> Publication requirement for tenure at this institution (leave blank if there is no tenure system).

Note: For the following items, it is understandable that a school would indicate ranges rather than single numbers. Please take a midpoint of the range you're thinking of, and assume a mix of

33% "A" publications and 66% "other" in a hypothetical person's record. If ranges are provided, I will take the midpoint of each range

As best you can estimate, how many top-tier publications (see definition above) will be required for tenure?

As best you can estimate, how many publications overall (including the top-tier category) will be required for tenure?

Country of the offering school

Please click here and select one----> (If U.S.) Region of the U.S.

Please click here and select one----> Position for this offer

Please click here and select one----> Best describes this particular school's campus

Please click here and select one----> Highest business/information science degree granted by the school that provides any meaningful resources to its MIS faculty.

Please click here and select one----> The type of institution

Please click here and select one----> Describes whether unionization affects salary offer

Please click here and select one----> Highest accreditation of the school

Please click here and select one----> Current status of this offer

* Revised to measure disparities that discrimination may cause