In the United States, income tax rates over the years have primarily been affected by economic requirements, social needs, and partisan politics.

If natural resource industries plan to maximize after-tax profits and maintain appropriate levels of capital investment, they must have a working knowledge of the latest tax changes enacted by the United States Congress which could have an impact on their companies.

This article reviews the two ways that a Roth IRA account can be established and discusses the advantages and disadvantages of a Roth IRA compared to a traditional IRA.

The article discusses the advantages and disadvantages of the sole proprietorship, partnership, and regular C corporation. [The article] provides some additional background information on S corporations, limited liability partnerships, and limited liability companies.

As people and organizations are becoming more internationally mobile, and developed and underdeveloped countries are continuing to seek more revenues to handle increasing numbers of economic and social problems, taxes emerge as an ever-increasing issue of importance.

Owners of small companies are urged to look closely at this new tax legislation to seek ways in which they can significantly diminish their future income taxes. The following discussions focus on the major provisions of the new bill which, directly or indirectly, affect small firms.


The purpose of this article is to summarize the provisions of several of the important changes to the Internal Revenue Code that are now or will soon become the law, as they pertain to real estate investments.


In today's high-tech and global economy, this study introduces multicurrency accounting as an effective tool to manage resources and compares its reporting capabilities with current generally accepted accounting principles. Further, it proposes a means to integrate multicurrency accounting into internal reporting and external reporting as supplemental disclosures.

**ART DEPARTMENT**


Art therapy and art education have common roots and practices with different objectives. In light of this, both professions have worked diligently in the last decade to distinguish themselves from each other and to strengthen their professional identities and niches in the job marketplace. Unfortunately, along with strengthened identities and senses of purpose grow misunderstanding, suspicion, and underutilized resources.

**AXE LIBRARY**


A brief history and discussion of state legislation that set into motion the creation of the Information Network of Kansas (INK), a nonprofit, non-charitable corporation founded to provide a mechanism for making electronic information available to the public.
A collection of essays relating to library circulation and overdue materials issues. This chapter examines the use of automated data in the setoff process, describes the steps used by one university campus, and considers various options when implementing or maintaining setoff processes.

Victor, Jane. Rev. of Blood Pact, and Other Stories, by Mario Benedetti. Counterpoise, 1, no. 4 (October 1997), 33-34.

Victor, Jane. Rev. of The Red Camp, by Debra Diaz. Counterpoise, 1, no. 3 (July 1997), 32-33.

BIOLOGY DEPARTMENT

This investigation examined the conditions of teaching and research among biology faculty in Texas institutions of higher learning. The purposes of the study were to determine what the viewpoints of Texas biology faculty were toward teaching and research according to faculty rank and institutional type.

This investigation examined opinions toward teaching among biology faculty in Texas institutions of higher learning.

A dichotomous key is a biological tool for identifying unknown organisms to some taxonomic level. This exercise introduces non-major biology and general biology students to the construction and use of a dichotomous key.
Two series of polyurethane elastomers were filled with different concentrations of alumina having different particle size and their abrasion resistance measured.

A series of nanocomposites were prepared from a single phase polyurethane and different concentration of silica. Scanning electron microscopy showed regular distribution and small spacing between neighboring particles at all concentrations.

Two series of polyurethane casting resins were prepared from polyols based on vegetable oils: castor oil and soybean oil, and their physical, mechanical and electrical properties compared.

Mechanical and dielectric properties of two series of segmented polyurethanes having soft segment concentration of 50 and 70% and a varying degree of crosslinking through the hard segment were studied.

A series of samples based on a polyurethane elastomer filled with 0% to 50% silica having a particle size of about 10-20 nm were prepared and compared with samples filled with the same concentration of crystalline silica.

Two series of segmented polyurethanes, one containing 50% soft segments and the other with 70% soft segments were synthesized. Chemical crosslinks were introduced through the hard segment in a controlled way.


CHEMISTRY DEPARTMENT

Paul, Dilip K. [advisor], et al. “An Infrared Study of Reduction of Nitric Oxide Over Cu/Al2O3.” Proceedings of the National Conference on Undergraduate Research, 5 (1998), 1670ff. A specially designed UHV IR cell has been used to investigate the structure and nature of chemical bonding during reduction of nitric oxide of alumina-supported copper.

Paul, Dilip K., and Chad D. Marten. “Spectroscopic Observation of a Precursor Complex to Rh-NCO and Al³+-NCO Formation during CO/NH₃ Reactions on Rh/Al₂O₃.” Langmuir: The ACS Journal of Surfaces and Colloids, 14, no. 14 (7 July 1998), 3820-3824. Low-temperature in situ IR spectroscopy has been used to investigate the reaction of CO and NH₃ over Rh/Al₂O₃.

COMPUTER SCIENCE-INFORMATION SYSTEMS DEPARTMENT

A survey of credit unions, school districts, and hospitals provided a sample of computer users subject to external financial, regulatory, and accreditation reviews in which DRP is considered an essential part of the process. The study examined the perceptions of top-level managers in these three institutions toward the role of external review agents in increasing the awareness of management to their responsibilities in DRP.


The goal of developing reading and writing skills is central to the general education component of a program but is now being seen as an important part of any field of study. We examine the benefits of writing assignments that have a fixed format, that we call a ‘structured report’, using instructors defined resources and questions.


This paper examines factors that influence ethical decision making related to IT (information technology) and surveys college students to determine whether students evaluate ethical issues involving IT differently from other issues.

CURRICULUM AND INSTRUCTION DEPARTMENT


Transcription of author’s interview of Lois Ruby, a full-time author of Young Adult books who lives in Wichita.


Newsletter column on the one room schoolhouse.


Newsletter column on the small town combination classroom.

Miller, Frank. “Creative Drama for Young Children.” Hand-In-Hand (December 1997), 9.

Creative drama activities are used in early childhood settings to help children develop an appreciation for drama as a form of artistic expression.

This article explores specific ways in which drama can be incorporated into daily classroom activities in order to attain desirable outcomes.


Those of us who have worked with young children for any length of time have had occasion to deal with the overly aggressive child. Following are some guidelines for helping these children develop positive social relationships.

ECONOMICS, FINANCE AND BANKING DEPARTMENT


Based on weighted and unweighted averages of concentration ratios and the Herfindahl index for 436 sectors, the number of concentrated industries, and time trends, the structure of the Japanese economy proves highly oligopolistic over the 1983-92 period.


This book brings together a collection of studies intended to touch upon, and advance the understanding of, the changing role of trade and foreign direct investment in a globalizing economy, and how the economies of the nation state, and the economic policies of national governments, are becoming increasingly intertwined. This chapter examines empirically the factors responsible for direct investment flows within East Asia.


This paper examines the issue of import liberalization in the presence of urban unemployment when capital moves freely in and out of the rural area. It is shown that, as compared to an initial situation of capital immobility, international capital mobility, induced by reduction in alternative forms of import restrictions, into the rural area is welfare enhancing.


This paper presents TOBIT and Heckman’s two-stage empirical models to measure the effect of attendance on student performance in a principles of finance course. The results suggest that professors should encourage, but not necessarily mandate that students regularly attend finance classes.

A collection of essays which discuss women and literature, violence in literature, women authors, feminist and gender issues in American and British literature, and related topics. This chapter offers one of the few close readings of Bronte’s juvenilia, primarily her novelettes, written between 1836 and 1839.


FOREIGN LANGUAGES DEPARTMENT


Social and economic concerns dominated most of the plays that I saw, and compared to my 1989 trip to Mexico City, there was considerably less experimental fare. A review of Mexican theatre commentary in LATR since my 1990 article focusing on tradition and experimentation reveals that other critics have also noticed this change.

HEALTH, PHYSICAL EDUCATION AND RECREATION DEPARTMENT


A collection of essays treating the subjects of rehabilitation and the family relationships of brain injury patients. This chapter discusses how leisure and recreational activities play a vital role in our lives with application to rehabilitation and personal relationships.

HISTORY DEPARTMENT


MANAGEMENT AND MARKETING DEPARTMENT

This study analyzes the degree to which individual, personal characteristics, educational backgrounds, experience and managerial activities are predictive of entrepreneurial performance in Thailand.


A sample of Mexican small business owners was compared to a similar group of Texas small business owners for the purpose of understanding the similarities and differences in background, psychological characteristics and environmental scanning behaviors.


The primary subject matter of this case is strategic management. Archival data is presented to allow students to develop an appreciation for Porter’s Five Force Model of Industry Competition (in the PC industry) and also Dell’s Value Chain.


The authors of this paper recommend 11 interrelated sets of processes or ‘foundation-building strategies’ which provide the necessary framework for readying the small firm for successful entry into the foreign marketplace. These sets of processes or ‘foundation-building strategies’ comprise the 11 most important planning steps for small business success in foreign markets.


“Management team-building within a multinational enterprise is greatly enhanced if the interactive style reflected by each person is considered. The blend of behavioral styles can affect the collective achievements of the entire management team, as well as the accomplishments of each member of the team. In this context, behavioral style is a pervasive and enduring set of interpersonal characteristics focusing on how one acts – on what one says and does.

This paper examines factors that influence ethical decision making related to IT (information technology) and surveys college students to determine whether students evaluate ethical issues involving IT differently from other issues.


This article deals basically with the dynamic environment of today’s businesses. Despite all of the efforts a company puts forth to scan the environmental issues, crises can occur and have to be managed. Finally, by recommending certain preventive measures and interventions, the article concludes that acknowledging a crisis and communicating with the stakeholders are as important as planning the prevention, diagnosis, and intervention to solve crisis situations.

MUSIC DEPARTMENT


For the sheer number of issues that it raises and potentially illuminates, the investigation of Handel’s compositional process constitutes a particularly bountiful field of inquiry. It has yielded new insights into Handel’s concept of musical style and structure, his approach to text and drama, and his interactions with singers and librettists.

NURSING DEPARTMENT

Barr, Jean Mari Beth. “Relationships Among Learning Orientation, Personality Type, and Demographic Factors in Undergraduate Nursing Students.” The Missouri Nurse, 67, no. 3 (July/August 1998), 10.

The purpose of this study was to investigate the relationships among undergraduate nursing students’ learning orientations and their MBTI type preferences, gender, ages, degree program, and previous degrees earned.


Pseudo-obstruction is actually a group of disorders resulting in bowel dysmotility in the absence of anatomic obstruction. The purpose of this article is to review current literature on this disease and summarize information useful to nurses.
PHYSICS DEPARTMENT


A report of tests replacing the activated charcoal in ultracapacitors with ion-beam microtextured metal electrodes.


Medium energy electron scattering has proven to be one of the most useful tools in the study of nuclear structure. Quasielastic scattering of electrons by a nucleus provides insight into the distribution of charges and currents in the nucleus.

PSYCHOLOGY AND COUNSELING DEPARTMENT


In order for teamwork to develop, members must have the opportunity and desire to explore and establish relationships and interactive methods to meet goals and accomplish tasks as a unit. The conditions governing the likelihood and desirability of attempting to develop and use a cooperative team-oriented approach may be summarized in six major variables.


The development of the ASGW four-category system for classifying types of group work is described. Strengths and limitations of the Waldo and Bauman proposed Goals and Process matrix for group work categorization are identified and discussed in relation to the present ASGW system.
SOCIAL SCIENCES DEPARTMENT

A biographical sketch of Charles Hartshorne (1897-), the leading American representative of process philosophy and theology.

Viney, Donald Wayne. “From Athens to Jerusalem Via Austin.” Logos-Sophia, 9 (Spring 1998), 21-23.
In this paper I first explain [Charles] Hartshorne’s position vis-à-vis [Thomas] Aquinas and then defend an argument he uses against Aquinas. I conclude with some critical reflections concerning a Biblical short-cut one might take to Aquinas’ views.


TECHNICAL EDUCATION DEPARTMENT

This descriptive study examined instructors’ use of assessment methods in a random sample of Ohio postsecondary technical and occupational classrooms and laboratories.