SOUTHWESTERN ECONOMIC REVIEW

EDITOR: Anne Macy, West Texas A&M University

EDITORIAL BOARD:
Salem AboZaid, Texas Tech University
Abul Alamgir, University of Texas
Adnan Daghestani, Barry University
M. Kabir Hassan, University of New Orleans
Nicholas Hill, Jackson State University
Marshall J. Horton, Ouachita Baptist University
Shari B. Lawrence, Nicholls State University
Joshua Lower, Bradley University
Warren Matthews, LeTourneau University
Chu Nguyen, University of Houston - Downtown
Mihai Nica, University of Central Oklahoma
Bruce Payne, Barry University
Elizabeth Rankin, Centenary College
Neil Terry, West Texas A&M University
Susanne L. Toney, Savannah State University
Ata Yesliyaprak, Alabama A&M University
Geungu Yu, Jackson State University

ISSN: 1941-7683

The Southwestern Economic Review is published annually by the Southwestern Society of Economists and the College of Business, West Texas A&M University. The journal is indexed in Cabell's, EBSCO, and Econ Lit.

Please visit the website, http://swer.wtamu.edu for information on submission process and manuscript guidelines. Please direct questions to the editor at the email provided below:

Anne Macy, Editor
Southwestern Economic Review
West Texas A&M University
Box 60187
Canyon, TX 79016
Tel: 806-651-2523
E-Mail: amacy@wtamu.edu

- Copyright© 2015 by the Southwestern Society of Economists. All rights reserved. No part of this publication may be reproduced in retrieval systems, or transmitted in any form or by any means, electronically, photocopying, recording, or otherwise without prior written permission of the publisher.

- No responsibility for the views expressed by authors in the Southwestern Economic Review is assumed by the editor, the publisher, West Texas A&M University, or the Southwestern Society of Economists.
# TABLE OF CONTENTS

**Transfer Pricing: How to Apply the Economics of Differential Pricing to Higher Education**  
Marshall Horton, John Cox and James Files .......................... 1

**The Determinants of Box Office Revenue for Documentary Movies**  
Neil Terry, Leigh Browning and Lisa Mitchell ......................... 15

**A Canonical Correlation Approach to Investigate the Determinants of Investment Safety**  
Roman Wong, Nichole Castater and Bruce Payne ....................... 29

**How Progressive Is the U.S. Tax System?**  
Syed Shahabuddin ..................................................... 45

**Determinants of the Soaring Growth of U.S. Non-Marital Births**  
Frederic L. Pryor ..................................................... 69

**Behavior of the Vietnamese Equity Premium**  
Chu V. Nguyen ......................................................... 83

**The Economic Impact of Oklahoma Tobacco Settlement Spending on Research**  
Fritz Laux, Brian Jackson and Justin Halpern ........................ 99

**How Non-Profit Inspection Services Can Correct for Credence Good Type Market Failures**  
John McCollough ....................................................... 113

**The Impact of Changes in the Dow Jones Industrial Average List on Prices and Trading Volumes**  
Geungu Yu, Phillip Fuller and Patricia A. Freeman .................. 125

**US-Australia Trade Balance and Exchange Rate Dynamics**  
Matiur Rahman and Muhammad Mustafa ................................ 135

**Saving for Sustainability: Why a 10% Personal Saving Rate Is Too Low**  
Laura L. Coogan, John Lajaunie and Shari Lawrence .................. 147

**An Empirical Re-Examination of the Fisher Hypothesis: Panel Cointegration Tests**  
Swarna (Bashu) Dutt and Dipak Ghosh ................................ 161

**Digitization and Recorded Music Sales Whither the 'Long Tail'?**  
Ian Strachan .......................................................... 175

**Louisiana Motion Picture Incentive Program: How Well Is It Working?**  
Anthony J. Greco ...................................................... 197
INSTITUTION APPRECIATION

The Editor of the *Southwestern Economic Review* and the Southwestern Society of Economists would like to thank the following institutions for supporting our members' involvement in the organization and contribution of time and effort in reviewing articles for this issue of the *Review*.

Alabama A&M University  Park University  
American University in Dubai  Perryman Group  
Arkansas State University  Savannah State University  
Barr University  South Carolina State University  
Baylor University  Southeastern Louisiana University  
Binghampton University  Texas A&M University  
Boston College  Texas A&M University - Commerce  
Bradley University  Texas A&M University - San Antonio  
California State University - Los Angeles  Texas Christian University  
Cameron University  Texas Southern University  
Centenary College of Louisiana  Texas Tech University  
Columbus State University  University of Alabama  
Creighton University  University of Arizona  
DeVry University  University of Arkansas  
Dillard University  University of Arkansas - Pine Bluff  
Emporia State University  University of Buffalo  
Frostburg State College  University of Central Oklahoma  
Georgia Regents University  University of Denver  
Henderson State University  University of Georgia  
Heritage Foundation  University of Guadalajara  
Ibrid National University, Jordan  University of Hartford  
Jackson State University  University of Houston – Downtown  
King Fahd University  University of Incarnate Word  
Lamar University  University of Michigan  
LeTourneau University  University of Nebraska  
Louisiana State University  University of New Mexico  
Lynchburg University  University of New Orleans  
McMaster University  University of North Carolina- Pembroke  
McNeese State University  University of Oklahoma  
Mercer University  University of Pittsburgh  
Metropolitan State University of Denver  University of Texas  
Morehead State University  University of Texas at Brownsville  
National Chengchi University  University of West Alabama  
New Mexico State University  University of West Georgia  
Nicholls State University  University of Wisconsin - Whitewater  
Norfolk State University  Utah Valley University  
North Carolina A&T State University  Valdosta State University  
Old Dominion University  Washington State University  
Ohio State University  West Texas A&M University  
Ouachita Baptist University  West Virginia University
PREFACE

The publication of this issue of the *Southwestern Economic Review* was made possible by the support and efforts of many dedicated people. The faculty and staff of the College of Business at West Texas A&M University provided much needed support, which ensured the success of this endeavor. In particular, Emily Gross provided critical review, editing, and formatting of the articles. The reviewers of the manuscripts submitted to the *Southwestern Economic Review* provided much needed expertise in helping to decide which papers to accept for publication. The editor is grateful for all of this help and hopes this issue of the *Southwestern Economic Review* will promote and advance our organization, the Southwestern Society of Economists, to new educational and professional horizons.

The Southwestern Society of Economists is affiliated with the Federation of Business Disciplines. The annual membership fee of the Society is $49 and includes a subscription to the *Southwestern Economic Review*. There are no submission fees or publication fees associated with the Review, but authors are encouraged to join the Southwestern Society of Economists.

The website for the *Southwestern Economic Review* is [http://swer.wtamu.edu](http://swer.wtamu.edu). It contains past issues and manuscript guidelines.

Once again, many thanks to those who helped bring this publication to fruition.

Anne Macy, Editor

*Southwestern Economic Review*

Prior host institutions of the *Southwestern Economic Review* include Baylor University, Ray Perryman, editor; Arkansas State University, John Kaminarides, editor; and Texas Christian University, Ed McNertney, editor.