

JOURNAL OF LEGAL STUDIES IN BUSINESS
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SUBMISSION TO JOURNAL

JOURNAL SUBMISSION

Through 2008, JLSB was a print publication; beginning in 2009, an online supplementary "pocket part" accompanies the print volume. The JLSB print volume will continue to serve its mission of providing an important publication vehicle for academic scholarship based on substantive research relevant to business and law. The mission of the JLSB online supplement will be to provide publishing opportunities for authors producing pedagogical scholarship concerning law and business-related higher education outside of law school; the articles published in the JLSB online supplement comprise a significant resource for members of the Academy of Legal Studies in Business, members of ALSB regional affiliates, and others concerned with legal pedagogy.

MANUSCRIPTS

The *Journal of Legal Studies in Business* does not accept published manuscripts or those that will be published elsewhere. Manuscripts may be sent simultaneously to other journals on the condition that the author(s) undertake to inform the appropriate editor immediately if the work is to be published elsewhere.

All manuscripts and book reviews are to be sent *electronically only* to Carol M. Bast at cbast@mail.ucf.edu. If submitting for the Best Paper Award, the subject line in your email should read "SEALSB Best Paper Award." If submitting otherwise than for the best paper award, the subject line in your email should read "JLSB manuscript submission."

COPY

All copy, including footnotes and indented portions of both text and footnotes, must be at least double-spaced with wide margins, using Microsoft Word. Because the *Journal* uses blind reviewing, the manuscript must not identify the author. However, the manuscript's first page should include the title of the piece. The author's or authors' name(s), institutional affiliation(s), address(es) and phone number(s) should appear on either the cover letter accompanying the manuscript or on a removable title page. All footnotes should be in compliance with the style and typeface rules stated in the latest edition of *A Uniform System of Citation* (the "Bluebook"). The author is primarily responsible for compliance with this system of citation and for the accuracy of the notes.

Authors of manuscripts accepted for publication will be responsible for providing a final electronic version formatted according to *Journal* guidelines.

TABLES AND FIGURES

Tables, figures and/or charts will be placed at the end of the manuscript as Appendices. They should contain an explanatory heading and, if appropriate, should show the source at the bottom. Authors must provide a final electronic version of Appendices formatted according to *Journal* guidelines.

ACTION

Consideration of the manuscript is normally complete within eight to twelve weeks of their receipt. Accepted manuscripts will normally be published within six to twelve months of their acceptance.

INDEXING

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FROM THE CLASSROOM

The following articles are in the online supplement accessible at <http://www.sealsb.org>:

CASE BRIEF PREPARATION-A CRITICAL THINKING EXERCISE
FOR UNDERGRADUATE LEGAL STUDIES STUDENTS

Paul D. Asfour

SIMPLE STEPS: TEACHING LEGAL ARGUMENTATION
USING THE LEGAL ARGUMENT TEMPLATE

Nancy J. White

EDITOR'S CORNER: HATS OFF TO THE PAST EDITORS-IN-CHIEF OF THE *JOURNAL OF LEGAL STUDIES IN BUSINESS*

I take great pleasure in preparing this introduction to volume 15 of the *Journal of Legal Studies in Business (JLSB)* and I would like to take this opportunity to recognize the following past editors-in-chief of *JLSB*:

volume 1 – number 1 spring 1992 Linda S. Hamilton
volume 2 – number 1 spring 1993 Linda S. Hamilton
volume 4 – number 1 February 1995 LeVon E. Wilson
volume 4 – number 2 December 1995 LeVon E. Wilson
volume 5 - number 1 – September 1996 Debra D. Burke
volume 5 - number 2 – 1997 Debra D. Burke
volume 6 - number 1 - summer 1998 Debra D. Burke
volume 6 – number 2 – fall 1999 Joan T.A. Gabel
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volume 11 – 2004 William J. Luddy, Jr. and Peter W. Schroth
volume 12 - 2005 – 2006 William J. Luddy, Jr. and Peter W. Schroth
volume 13 – 2007 William J. Luddy, Jr. and Peter W. Schroth

You will notice the gap between *JLSB* volumes 2 and 4. One of my tasks this year was to gather past issues of *JLSB*, which I intend to pass on to my successor. I am deeply indebted to Lee Reed and Dawn Bennett-Alexander, who gifted me with their personal copies of early *JLSB* issues; however, try as I might, I was unable to locate *JLSB* volume 3. I suspect that either Linda Hamilton or LeVon Wilson was the editor-in-chief of volume 3, but neither of them could remember.

The above individuals provided an invaluable service to academe by facilitating production of a double blind peer-reviewed journal, an important resource for its readers and a well-respected publication vehicle for authors of substantive manuscripts concerning business and law. The *JLSB* editor-in-chief is solely responsible for sending submitted manuscripts to reviewers, evaluating the reviews and the submitted manuscripts, making publication decisions, compiling *JLSB* volumes, and submitting the manuscripts to our publisher, Cengage Learning. I am very lucky to have Leanne DeFoor serving as *JLSB* managing editor, the person responsible for *JLSB* subscriptions and distribution of published *JLSB* volumes.

Volume 15 would not have been possible but for the many authors, staff editors, and reviewers who participated in the publication process. As in past years, *JLSB* could not have been published without our publisher Cengage Learning. Vicky True of Cengage Learning remains committed to the journal and cheerfully found room in her budget for publishing this volume.

Print volume 15 contains five articles and the online supplement contains two articles, with the substance of the articles reflecting the varying research interests of their authors. The substance of the articles range from a tax case, to amendments to the Americans with Disabilities Act, to statutory limits on textbook costs, to civil litigation on the heels of criminal prosecution of a business, to the

international repercussions of food distribution, to teaching legal analysis, to teaching case briefing.

Steven J. Arsenault, W. R. Koprowski, and Michael Cipriano authored the first article, *Uncertainty in Financial Reporting, Taxes and Work Product Protection: A Critique of the First Circuit's Innovation in United States v. Textron*. Financial reporting rules require public companies to assess contingent tax liabilities in writing to the Security and Exchange Commission and the companies typically claim work product protection for these written statements. In the article, the authors critique *Textron*, a case from the United States Court of Appeals for the First Circuit, in which the court announced the limits on work product protection for these written statements.

The second article, written by Debra D. Burke and Malcolm Abel, concerns the Americans with Disabilities Act: *Restoring Congressional Intent and Protecting Disabled Workers: The Americans with Disabilities Act Amendments of 2008*. The article first reviews the history of the 1990 act and the way it has been interpreted by the courts before commenting on the recent amendments to the act and their projected effect on employers and employees.

The third article, authored by Victor D. López, is *Legislating Relief for the High Cost of College Textbooks: a Brief Analysis of the Current Law and its Implication for Students, Faculty and the Publishing Industry*. The article reviews federal legislation, scheduled to take effect on July 1, 2010, and state legislation that place certain limits on textbook costs.

The title of the fourth article, *The Crime-Fraud Exception: Criminal Prosecution of a Business May Open the Door to Civil Litigation*, by Richard O. Parry alerts attorneys representing businesses to the repercussions of criminal prosecution. The premise of the article is that information otherwise protected under the attorney-client privilege and the attorney work product doctrine may have been disclosed during the criminal prosecution of a business or, because of the crime fraud exception, the attorney work product doctrine may be inapplicable. Thus, this information may be discoverable in subsequent civil litigation against the business, whether the criminal prosecution was successful or not.

In *Globalization and National Sovereignty: Controlling the International Food Supply in the Age of Biotechnology*, Debra M. Strauss and Melanie C. Strauss consider the implications of a 2006 decision of the World Trade Organization concerning genetically modified foods. While various members of the European Commission resisted importation of genetically modified foods, the United States, Canada, and Argentina claimed that this resistance amounted to a de facto ban. The 2006 decision, which was largely in favor of the United States, Canada, and Argentina, highlights the friction between international trade and state sovereignty.

Case Brief Preparation-A Critical Thinking Exercise for Undergraduate Legal Studies Students by Paul D. Asfour is the first of two articles in the online pedagogical supplement to the Journal. The article provides a guide to an instructor requiring students to brief cases and includes student comments on the exercise.

In *Simple Steps: Teaching Legal Argumentation Using the Legal Argument Template*, Nancy J. White provides a roadmap that instructors can use to help a student with no previous legal background understand and produce legal reasoning to support the student's answer to a legal problem.