



# Sykes College of Business

**11<sup>th</sup> Annual Faculty Research Day**

**March 18, 2022**

THE UNIVERSITY  
OF **TAMPA**  
SYKES COLLEGE OF BUSINESS

9:00 a.m. -  
9:10 a.m.

**INTRODUCTION by Dean Frank Ghannadian and John Stinespring**

## Session 1

9:10 a.m. -  
9:20 a.m.

**Paper Title:** "Ethical Leadership is Not Black And White: A Case Study on Stakeholders and African Rhino Conservation"

**Authors:** Deirdre Dixon, Raymond Papp, Chanelle Cox, L. Melissa Walters and Julia R. Pennington

**Research Question/Objective:** African rhino populations have dropped precipitously and rhinos are being killed faster than they can reproduce. Conservationists want to protect rhinos and prevent them from going extinct, and while government officials tend to support this perspective, it certainly is not shared by poachers, the end-users of rhino horn, and indigenous people, who hunt them for food. This case explores the hunting of rhinos and calls into question the ethicality of these hunting practices. Students critically evaluate this issue with different ethical frames (deontology, consequentialism, and justice and fairness) for each stakeholder group and recommend a solution to rhino hunting to prevent their extinction.

**Research methodology:** This case was based on interviews that were conducted during the summer of 2018 and 2019 in South Africa, Eswatini (Swaziland), and Botswana. In carrying out this research, both primary and secondary sources were used. Primary interviews were conducted in person. The interviewees were from a wide range of categories in order to capture the various points of view of the rhino situation. The majority of the interviews were from 15 to 60 minutes each. A total of 28 interviews were conducted. Secondary information related to the context of rhino horn trafficking are included.

**Background/Relevance:** The case is primarily intended for use in an undergraduate or graduate course to support a lesson focused on ethics. This case is designed as a classroom activity; the key takeaways are for the students to understand why the African rhinos are endangered, who the issue affects, what moral philosophy encompasses, and how these considerations impact rhino conservation altogether.

**Results/Analysis/Findings:** This case study has been used in both graduate and undergraduate leadership classes to introduce ethics. The students were divided into four stakeholder groups to approach the case as government, indigenous, conservationist, or end-user stakeholders. The students were asked to approach the case through the perspectives of their assigned stakeholder while also applying one ethical frame of the instructor's choosing. The ethical frames were consequentialism, deontology, or justice and fairness.

Each stakeholder group had a different ethical frame. It took approximately 10 minutes to divide the students into groups, assign each stakeholder and ethical frame, and explain the activity. Student groups were given 5 to 7 minutes to discuss their stakeholder's stance amongst themselves. One student summarized their group's findings for the class. The instructor repeated the activity by reassigning the stakeholder groups and switching around the ethical frameworks. This challenges students to adopt new perspectives and empathize with new stakeholder positions.

**Conclusion/Implications:**

The purpose of this case is to highlight the complexity of the rhino crisis. Students analyze the issues through different stakeholder perspectives and apply ethical frameworks to these groups. Students will evaluate the interrelationships and attempt to empathize with stakeholders and each other to formulate and recommend a solution to the rhino crisis.

9:20 a.m. -  
9:30 a.m.

**Paper Title:** "Multinational Enterprises and Sustainable Development Goals: A Foreign Subsidiary Perspective on Tackling Wicked Problems"  
**Authors:** Ru-Shiun Liou and Rekha Rao-Nicholson (University of Essex)  
**Research Question:** To address the unique challenge facing multinational enterprises (MNEs) in managing their foreign subsidiaries' implementation of Sustainable Development Goals (SDGs), we propose a framework based on the foreign subsidiary identity transitions driven by the competing demands of parent and local stakeholders.  
**Background/Relevance:** The separate local identity driven by local stakeholder demands is conducive to the localized implementation of SDGs in the host country, while the subsidiary's identification with its parent MNEs plays a critical role in achieving SDGs that impact the operations of the company and their business networks like suppliers and customers.  
**Results/Analysis:** By linking subsidiary identity with SDGs, we identify mechanisms that can be adopted by the parent firms and subsidiaries to engage with SDGs in the host country as well as how parent firms can transfer better practices to their subsidiaries. As such, policymakers can identify SDG gaps in the local environment, and as MNEs establish processes engaging with local SDGs, policymakers can encourage MNEs in the policy uptake. Similarly, policymakers can support MNEs align their local context strategies with SDG gaps.  
**Conclusion/Implications:** Our work provides policymakers with a framework to better understand the links between the changes in the institutional level and the MNE's strategy to attain SDG goals.

9:30 a.m. -  
9:40 a.m.

**Paper Title:** "The Epic Escape Room: Choosing the Best Option for Growth"  
**Authors:** Deirdre Dixon, George H. Tompson, Raymond Papp, Abigail R. Hall  
**Research Question/Objective:** Students will use several theoretical concepts to devise a solution to this case study. First, using a SWOT analysis can help students get a better picture of the company strategy. The second theoretical concept needed for this case is Porter's 5 Forces. Third, students in management can look into the industry foresight for Epic Escape Room. Finally, a key to this case is for students to recognize that all escape rooms pursue an unusual business model for at least three reasons.  
**Background/Relevance:** Mary owned and operated Epic Escape Rooms, a single-location escape room in Tampa, Florida. She was considering how to become a more successful franchisor. She had developed a reputation as an excellent designer of escape rooms, and she realized she could sell her designs to other companies in the industry, or, she could focus on owning and operating a chain of her escape rooms. Participants worked in teams to "escape" from a locked room by solving myriad puzzles and problems to obtain clues. Escape rooms were highly suited for team building, leadership development, enhancing communication, and problem solving. They had been successful with corporate groups, professionals as well as people seeking a fun and challenging experience. The revenue and customer growth over the past four years had been astounding, despite the many challenges to set up a successful location. This case study investigates a local escape room company and the issues facing the owners: expand its number of locations, continue to franchise, or simply offer consulting and advice to prospective and existing businesses. Students are asked to assess each of the options and then develop a strategic plan for the owner.  
**Results/Analysis/Findings:** The material presented in this case is real; none of the information has been modified, but the names have been changed to make the case anonymous. The primary research method for gathering information about Epic Escape Room began with a face-to-face meeting with the owner, Mary, after two of the authors had been customers of the business.

The meeting was at the original Epic Escape Room location and there were five different meetings with Mary, her husband, and her employees. One of the authors was also able to work at Epic Escape Room and run the game for a four-hour day, in the back with the cameras.

**Conclusion/Implications:** Epic Escape Room is a strategy case which can be used for both undergraduate and graduate students. It is suitable for many business disciplines including management, entrepreneurship, finance, and introduction to business classes. It could also be used for higher level business strategy and strategic management classes with appropriate discussion. Upon completion of the case, students will gain expertise in both strategy and critical thinking. Students will immerse themselves in strategic planning as they rethink both utilization of time and direction of a business attempting to make money and have a meaningful impact.

9:40 a.m. -  
9:50 a.m.

**Paper Title:** "Serendipity in Accounting: Teaching Students How to Navigate a Changing World"

**Authors:** Elena Klevsky and Marsha M. Huber

**Research Question/Objective:** In this paper, we introduce accounting educators to serendipity (i.e., "what happens when individuals achieve a positive outcome as a result of a chance encounter with unsought information that they have the knowledge, skill, and ability to properly process and act upon"). Learning how to successfully follow the steps of the serendipity process may benefit accounting students in their future careers because successful professionals and successful companies appear to leverage serendipity to navigate a changing world. Consequently, we answer the research question: How can accounting educators help their students develop a serendipity mindset? Our objective is to share relevant knowledge and examples with accounting educators so that they feel comfortable designing and implementing serendipity activities in the classes they teach.

**Background/Relevance:** Prior research into serendipity, most of it coming from the information science discipline, relies largely on qualitative studies about how serendipity works. Although understanding the serendipity process is a necessary precondition to being able to teach others about serendipity, knowing how something works and knowing how to teach others about it are two different things. Prior to our paper being published, only one study offered any advice on how to teach serendipity, and their focus was on incorporating such lessons into the general education curriculum. We, however, tailor our recommendations to the accounting curriculum as we wish to help accounting educators teach future accountants how to use the unsought information they stumble across to make better professional judgements.

**Results/Analysis/Findings:** We implemented the recommendations in our paper to test if they worked as intended. Students in both undergraduate and graduate level accounting classes were taught about serendipity through the use of activities such as the professional interview, personal reflection, and mural case. Student work was assessed using rubrics and student perceptions were measured via survey. Our analysis of this data revealed that accounting students are able to learn about serendipity and they are interested in doing so.

**Conclusion/Implications:** Since accounting educators have the privilege and the responsibility to prepare future accountants for successful professional careers, and the ability to properly process and act upon unsought information may play a role in our students' future successes, we should consider teaching our students how to develop a serendipity mindset. In this paper, we not only provide recommendations about how to teach serendipity (i.e., via reflection, information search, and problem solving), but we also provide examples of serendipity activities that we implemented in accounting classes. Therefore, accounting educators can use our paper and the related teaching notes to gain insight into what teaching serendipity in accounting classes could look like. We hope this paper helps accounting educators decide whether and how to teach serendipity in their own classes.

9:50 a.m. -  
10:00 a.m.

Q&A

## Session 2

10:00 a.m. -  
10:10 a.m.

**Paper Title:** "Will Boeing soar again? Navigating a corporate recovery process", *Journal of Business Strategy*, Volume 42 Issue 5

**Authors:** Dr. James S Welch Jr

**Research Question:** This paper examines the prospects of a Boeing recovery following disasters in 2019 and 2020 combined with the global pandemic impacting travel over the past two years. Although the Covid-19 spread was certainly a black swan event, Boeing had already inflicted a great deal of damage upon its business and reputation because of the 737 Max. This paper examines their recovery process thus far by using a four-step recovery model of replace, restructure, redevelop and re-brand that has been implemented in previous corporate recoveries.

**Background/Relevance:** While some companies have navigated successful journeys through the process of reputational recovery following self-inflicted pain, Boeing faces significant reputational and global complications which have greatly prolonged the recovery process. The paper is based on a case study approach examining the recovery process for Boeing, considering the safety issues of 2019 and the pandemic crisis during 2020

**Results/Analysis:** When examining the corporate recovery process, though the four-step approach is a model that can work across industries, there are some challenges depending on corporate specifics. The major challenge with Boeing is the ongoing reputational concerns regarding safety combined with the new global reality because of the Covid-19 pandemic. A full corporate recovery will require attention to each of these four prongs of the process, stretched out over several years. Any missteps along the way will only prolong the pain for one of history's most historic and influential manufacturers.

**Conclusion/Implications:** While a growing number of publicly traded companies have overcome significant obstacles in the quest to regain trust within the marketplace, Boeing continues to face strong headwinds in their recovery process. Using previous examples of corporate recovery provides an interesting case analysis of what to do and what not to do during the corporate recovery process and provides a unique blueprint to what might bring Boeing back from the brink.

10:10 a.m. -  
10:20 a.m.

**Paper Title:** "The use of information technology for international transfer pricing in multinational enterprises"

**Authors:** Lars Hemling (TU Dortmund University), Jacob Christian Plesner Rossing (The University of Tampa), Andreas Hoffjan (TU Dortmund University)

**Research Question/Objective:** This paper studies the degree to which multinational enterprises use information technology for managing transfer pricing.

**Background/Relevance:** The tax strategies deployed by multinational enterprises continue to receive public attention. Several high-profile legal disputes between multinationals (e.g., Apple, Amazon, and Coca-Cola) and tax authorities have demonstrated the significance of multinationals' tax practices, particularly those related to international transfer pricing. Given the tightened tax regulatory environment facing multinationals combined with the increased attention to tax digitization, the issues of information technology and automation of transfer pricing are becoming increasingly important. However, the degree of and motives for the adoption of tax technology tools by multinationals remains unexplored in academic literature, despite transfer pricing tax risks receiving unprecedented organizational attention. Our research contributes to a recent stream of research seeking to better understand automation of accounting and tax processes in multinationals.

**Results/Analysis/Findings:** Based on interviews with in-house accounting and tax professionals in multinationals, we find limited use of information technology for managing transfer pricing. However, some degree of automation is observed in workflow management to produce transfer pricing documentation. The limited degree of automation observed is driven by both system and individual-level barriers.

**Conclusion/Implications:** We conclude that management accountants and information technology experts dominate the enterprise resource planning system design agenda, and the tax departments' transfer pricing tax compliance objective plays a relatively limited role. This reduces the ability for transfer pricing automation partly because the data segmentation that is prioritized for management reporting does not support the tax departments' needs for legal-entity data segmentation to document tax compliance. Also, our findings show that tax departments in multinationals use a highly manual documentation process based on Excel models developed in-house, which ultimately reduces data integrity and consistency in transfer pricing outputs. An important implication of this is that tax departments have a reduced ability to accurately demonstrate to tax authorities the process by which accounting data were imported to documentation files.

10:20 a.m. -  
10:30 a.m.

**Paper Title:** "The Effect of Covid-19 as an Economic Shock on the Gender and Ethnic Gap in Labor Market Outcomes"

**Authors:** Stefani Milovanska-Farrington

**Research Question/Objective:** With millions of confirmed cases of Covid-19 worldwide, the pandemic has affected companies, households, and the global economy. This paper explores the impact of Covid-19 on labor market outcomes and disparities in these outcomes between different gender and ethnic groups. We also test the hypothesis that the pandemic has deteriorated the ethnic and gender gap in labor market experiences in the U.S. The results are useful for re-evaluation of the target groups of public policies addressing inequality.

**Background/Relevance:** Existing literature provides evidence of discrimination against minorities and women in the labor market. It also documents that recessions have different impact on distinct demographic groups. For instance, the Great Recession and the economic downturn in the 1980s affected workers of different ethnicities, ages, gender and educational attainment to different extent. We extend the literature by exploring the association between Covid-19, and labor market outcomes, including employment, absence of employed workers from work, earnings, hours worked per week, and weeks of unemployment. We also investigate the differential impact of the shock on the disparities in labor market outcomes between demographic groups.

**Results/Analysis/Findings:** We find evidence of an adverse effect of Covid-19 on labor market experiences of all workers. The likelihood of employment declined, the chances of not being at work increased, and the weekly hours worked declined. We also find that the pandemic widened the gap in the employment prospects of minorities and whites. Hispanics were the most adversely affected. They started working fewer hours compared to White workers, after relative to before the pandemic. This effect was mainly driven by married individuals and workers who have children. However, the *difference* between the earnings of employed workers of distinct ethnicities did not change significantly. Although women work and earn less than men in general, the shock did not worsen gender inequality. Only in the subsample of workers with children, women's duration of unemployment increased compared to men, after relative to before the pandemic.

**Conclusion/Implications:** The results have policy implications. First, because the pandemic affected the labor market experiences gap between ethnicities more severely than that between genders, policies to alleviate inequality might be more useful if they prioritize ethnic rather than gender disparities. Second, the expanding gap in the employment prospects of workers of distinct ethnicities might discourage minorities from looking for jobs because of the lower likelihood of finding one. Programs to help minorities gain skills that would increase their competitiveness in the labor market and motivational programs to encourage them to search for jobs, are potential steps towards the transition to a post-pandemic recovery.

10:30 a.m. -  
10:40 a.m.

**Paper Title:** "Why Would I Share? The Intention to Use Blogs for Knowledge Sharing according to Gender, Experience, and Cultural Differences"

**Authors:** Yanyan Shang and Yousra Harb

**Research Question/Objective:** The purpose of this study is to investigate the relationship between familiarity, specifically content familiarity and design familiarity, and the intention to use blogs as a knowledge-sharing tool. In addition, this research aims to examine the effect of individual differences on online blogging behavior. In doing so, this paper addresses two research questions. First, will users' familiarity with blog content and design affect their intention to use blogs as a knowledge-sharing tool? Second, will gender, experience, and cultural differences affect the relationship between users' familiarity with blogs (content and design) and their intention to use blogs?

**Background/Relevance:** As a popular social media service platform, blogs are known for their information and knowledge sharing capabilities. Several theoretical frameworks have been proposed to study the factors that influence an individual's intention to use blogs, including effort expectancy, social influence, self-efficacy, subjective norms, and perceived enjoyment. However, other factors may explain a user's intention to use blogs. Specifically, factors like familiarity and demographics can be helpful for a better understanding of the individual's intention to use blogs as a knowledge sharing tool. Understanding these effects on people's intention to use blogs would provide important insights for knowledge management and online community platforms.

**Results/Analysis/Findings:** The results show that content familiarity and design familiarity positively influence an individual's knowledge sharing behavior in blogs. In addition, content familiarity and design familiarity differ according to gender, blog experience, and cultural differences.

**Conclusion/Implications:** In this study, we develop a theoretical model to empirically examine the effect of the familiarity with blog content and blog design on the intention to use blog as a knowledge sharing tool. The study also enhances the understanding of the moderating effects of gender, experience, and culture on the relationship between familiarity related constructs and knowledge sharing behavior. In addition, our study shows the applicability of these factors in explaining knowledge sharing behavior using the blog in a knowledge management context. The findings of this study also provide important implications for blog practitioners regarding blog writing and designing. Particularly, 1) blog operators should pay attention to the content readability to help non-domain users understand the articles better; 2) blog designers should continue to improve the navigation or functionality of the blog to make it easier for the user to use the blog and attract the user to share knowledge; 3) blog designers, managers, and writers can make efforts to manage the blog based on the demographic differences of the audience; and 4) managers should understand what drives employees to share in the blog context to better exploit the blog as a knowledge sharing tool within organizations.

10:40 a.m. -  
10:50 a.m.

**Paper Title:** "Macroeconomic Podcasts: Teaching the Internet Generation"

Published online at the *International Journal of Pluralism and Economics Education* on July 2021.

**Authors:** Daniel Diaz Vidal

**Research Question:** This qualitative research paper examines the value and relevance of non-pedagogical podcasts created by NPR for the general public in a macroeconomics course. The paper provides a plan for the implementation of the podcasts in the classroom to support discussion, active learning, and critical thinking and addresses the validity of these methods using qualitative evidence provided by the students in regards to the value of the podcasts as a learning tool.

**Background/Relevance:** Innovative and engaging teaching and learning strategies that move away from a traditional 'chalk and talk' lecture are becoming increasingly commonplace in economics. There are two main arguments for this: one, they encourage active learning by leading to interesting classroom discussion in which students can be prompted to think like an economist. That is, to contemplate the interrelated nature of socio-economic variables in an organized, critical and scientific manner. And two, they fit the learning preferences and needs of the new generations of learners. Podcasts serve as a conduit between a student's knowledge and the learning objectives of the course by engaging students, by inspiring their curiosity for the course content, by encouraging active learning, by improving students' retention of the material learned, and by exemplifying the real-world value of the topics discussed during the course.

**Results/Analysis:** The students in the classes that used these podcasts were asked to comment on the pedagogical value of podcasts, a purposely open-ended question to be able to build a future questionnaire for students based on the main benefits that students are conscious of. The analysis highlights that over 85% of the students think that the podcasts used had a positive influence in their learning, that they help them understand the material and that they made class more interesting while helping them engage with the material. Over 50% of them alluded to the fact that it helped them connect economics to the world and that it made them understand that economics is not boring.

**Conclusion/Implications:** Economics instructors continue to move away from the traditional 'chalk and talk' style of teaching, to more inventive and appealing pedagogical strategies that better fit the educational needs and preferences of the newer generations of learners. This paper furthers this trend by providing evidence in support of the use of podcasts to teach a set of core concepts and theories commonly learned in any introduction to macroeconomics course.

10:50 a.m. -  
11:00 a.m.

Q&A

## Session 3

11:00 a.m. -  
11:10 a.m.

**Paper Title:** "Communication Roulette: Engaging Students in the Practice of Tailored Communication"

**Authors:** Bachman Fulmer, Sarah Fulmer, Yuebing Lie

**Research Question/Objective:** We introduce a novel learning intervention that encourages students to practice professional communication that sensitizes them to the need to tailor their message to different audiences using various communication formats, while reinforcing content knowledge.

**Background/Relevance:** Successful business students need to be able to effectively communicate with a variety of audiences, including clients, coworkers, superiors, and subordinates. The International Accounting Education Standards Board (IAESB) identified communication, specifically the ability to communicate "relevant information in a persuasive manner to a wide range of stakeholders" as an important competency area for accounting education. Prior research suggests there is an "expectations gap" between employers' expectations and students' communication skills, particularly in targeting their message appropriately. While there exist many teaching interventions designed to improve students' communication skills, ours is the first to address the need for students to adapt their communication based on different audience or format.

We introduce a fun, engaging in-class activity designed to encourage students to consider how best to communicate a business topic to a particular audience (such as a client) using a particular format (such as an email), and to modify certain aspects of their communication style (such as tone, formality, use of technical jargon, and depth of explanation) for different audiences and formats.

While the paper primarily focuses on accounting students, the learning intervention can be applied to any business discipline. We include alternate implementation options, including a section focused on English as a second language (ELS) students.

**Results/Analysis/Findings:** We student perception surveys to measure increased perception of increased ability and confidence in their written communication following implementation of Communication Roulette. We find the learning intervention significantly increases students perceived ability and confidence, and this result is stronger for international students. We also use pre- and post-intervention quizzes to measure increase in content knowledge and show the post-quiz scores



increase substantially following Communication Roulette.

**Conclusion/Implications:** Communication Roulette is a straight-forward exercise that can be implemented in any business classroom either through a single assignment or a series of assignments and can be completed in as little as 15 minutes. This learning intervention encourages students to synthesize information and think carefully about how to best tailor their message to a chosen audience and/or format, while discouraging students from “parroting back” the textbook or lecture notes. Students report the intervention increases their perceived ability and confidence in tailoring their communication. In addition, we show (consistent with prior literature), that task-relevant writing exercises can improve student understanding and retention of content knowledge.

11:10 a.m. -  
11:20 a.m.

**Paper Title:** “Using Podcasts to Teach The New Generations About Supply and Demand”

**Authors:** Michael Coon and Daniel Diaz-Vidal

**Research Question/Objective:** How do you get students to apply economic principles to the world around them?

**Background/Relevance:** Textbooks often use abstract examples that early college students do not relate to. Students often lack job experience and household budgeting experience. Podcasts tell stories that resonate with students, and with a little effort, they can identify how economic principles apply to the subject matter in the story.

**Results/Analysis/Findings:** We develop a framework for creating assignments which allow podcasts to be assigned as a teaching tool and facilitate discussions in the classroom. We also create a catalogue of audio clips to be played for illustrative purposes.

**Conclusion/Implications:** Students are more engaged with the class material after listening to the podcasts and are better able to relate the material to the “real world” without adding too much of a workload onto the students. The framework developed can be applied to any course or discipline in order to enhance classroom engagement.

11:20 a.m. -  
11:30 a.m.

**Paper Title:** “Business Owners’ Features and Access to Entrepreneurial Resources: New Insights for Accelerator Acceptance”

**Authors:** Ermilina V., Farrell M., Askarzadeh F., Zhang J.

**Research Question/Objective:** This study aims to identify several factors that might account for a startup’s acceptance of accelerator programs. Particularly, this paper examines the impact of a lead founder’s country of birth, gender, and education on accelerator acceptance.

**Background/Relevance:** Despite the extant literature demonstrating the benefits of accelerators, determinants of acceptance to these programs, particularly at the individual level, are underexplored. This is the first study that shows the rarely acknowledged link between a lead founder’s country of birth, gender, and education level on accelerator acceptance. Here, this study extends entrepreneurship literature and shows some sources of variation in access to international accelerator programs.

**Results/Analysis/Findings:** This study finds that entrepreneurs from developing countries are less likely to be accepted by accelerators than entrepreneurs from developed economies. Counterintuitively, this study also finds an advantage for female entrepreneurs in accelerator acceptance. Further, the results suggest a positive impact on education. Building on signaling theory, this paper argues and shows that accelerators do not evaluate applicants uniformly.

**Conclusion/Implications:** Our comparative study enhances business owners’ insight for application to entrepreneurial resources and has meaningful implications for women’s entrepreneurship. For policy-making purposes, this study offers more insight on economic development for entrepreneurs’ access to global resources.

11:30 a.m. -  
11:40 a.m.

**Paper Title:** "Can Loss Framing Improve Coordination in the Minimum Effort Game?"

**Authors:** Christopher Roby

**Research Question/Objective:** Efficient coordination in the minimum effort game is difficult to achieve. In this study I investigate the role framing payoff as losses has on coordination behavior in the minimum effort game.

**Background/Relevance:** Loss framing has been shown to induce more efficient actions in other areas. I extend this scenario to the minimum effort game. The minimum effort game is one way to model coordination in a group setting, specifically how one group member's low levels of effort make the entire group worse off. The central hypothesis is that if players are averse to larger losses, then they should choose a more efficient action. Thereby this would undo at least some of the coordination failure observed in the minimum effort game. In addition, I investigate several selection principles, established in previous experimental works, and whether they are salient and observed in the decision making of participants. While the selection principles are somewhat salient, they are not strong enough to fully explain the observed behavior.

**Results/Analysis/Findings:** Using an economic experiment with three treatments, I assess how participants coordination decisions change when they payoff structure changes in the minimum effort game. Participants improve coordination significantly when payoffs are presented as losses, but payoff-dominant coordination is not achieved. Rather, it is more common to see with losses that participants coordinate on the secure equilibrium. I find that generally participants are averse to losses and tend to avoid certain losses, when possible, but these principles do not lead to coordination at the highest level as expected. I also find that when participants are introduced to losses right away, the strategic uncertainty of the scenario hurts coordination, contrary to the hypotheses.

**Conclusion/Implications:** Coordination is difficult. Even when differing incentives are used to try to induce better coordination, it still can be unsuccessful. I extend the extant literature on the minimum effort game to include assessing the role of loss framing on the decisions of participants. Participants do improve coordination in this case, but not to the pareto-dominant level. This suggests that just reframing the payoff structure may not be enough to achieve the most efficient coordination levels. This has implications for project managers and the like who struggle with coordination issues in their teams.

11:40 a.m. -  
12:00 p.m.

Q&A

12:00 p.m. -  
1 p.m.

LUNCH

## Session 4

1 p.m. -  
1:10 p.m.

**Paper Title:** "Millennial's Perception on Cyberloafing: Workplace Deviance or Cultural Norm?"

**Authors:** Meena Chavan, Bella L. Galperin, Alexander Ostle & Abhishek Behl

**Research Question/Objective:** Although there has been a growth of studies on cyberloafing, research is still needed to better understand the perceptions of cyberloafing, especially among Millennials. This research examines the perceptions of Millennials on cyberloafing, as a form of workplace deviance, and uncovers their rationale for cyberloafing to better understand, how organizations can mitigate this issue.

**Background/Relevance:** There is no doubt that the introduction and advancement of communication and information technologies have yielded massive increases in productivity. While employees are able to use new technologies to reduce inefficiencies in the workplace and achieve higher output levels, these technological advancements have also provided employees with opportunities to misuse technology and engage in cyberloafing, a form of workplace deviance or voluntary behaviour that violates significant organizational norms and threatens the well-being of the organization or its members. While all generations engage in cyberloafing, Millennial cyberloafing has become an increasingly important and costly issue for organizations. Millennials or Generation Y'ers (employees born between 1981 and 1995), also known as the "always connected" generation, have a preference for using the internet to learn new information compared to their colleagues from previous generations who prefer conventional, structured training. Research is still needed to better understand the perceptions of cyberloafing, especially among Millennials. We respond to this gap in the literature by examining the perceptions of Millennial cyberloafing.

**Results/Analysis/Findings:** Employing a qualitative research methodology (a total of 90 semi-structured interviews), our results suggested that Millennials viewed cyberloafing to be a relatively inconsequential form of workplace deviance and a social and cultural norm among their cohort. Cyberloafing was seen as a tool to work faster and to enhance their productivity in the long-term. Other themes that emerged included, cyberloafing as an escape from boredom/idle time, and a stress reliever. Many respondents justified their behavior and explained that cyberloafing has developed as an ingrained habit and is a brilliant necessity in today's competitive world and is good for business.

**Conclusion/Implications:** Our findings suggest that organizations will need to develop policies in collaboration with Millennials to reach a middle ground between deterrence and laissez-faire policies to curb this menace that is costing organizations millions of dollars in productivity.

1:10 p.m. -  
1:20 p.m.

**Paper Title:** "That's Interesting: An Examination of Interest Theory and Self-Determination in Organizational Cybersecurity Training"

**Authors:** Hwee-Joo Kam, Dustin Ormand (Creighton University), Philip Menard (University of Texas, San Antonio), Robert Crossler (Washington State University)

**Research Question/Objective:** Cybersecurity's heterogeneous nature demands greater mental effort to form the connections between knowledge domains (e.g., between software and networking concepts) that subsequently lead to advanced problem-solving skills. The learning process signifies complex learning that integrates knowledge, skills, and attitudes across disciplines. Sustaining complex learning requires interest to promote learning quality and learning engagement. Interested individuals are motivated to learn despite challenges. We argue that it is feasible to train IT workers who possess the foundational knowledge upon which the cybersecurity discipline is built. Therefore, our research question is *How can an interest-based Security, Education, Training, and Awareness (SETA) program promote improve cybersecurity skills of IT workers?*

**Background/Relevance:** With government and industry experiencing a critical shortage of trained cybersecurity professionals, organizations are spearheading various training programs to cultivate cybersecurity skills. With more people working from home and the existing cybersecurity staff shortages, cybercriminals are increasingly exploiting new and existing vulnerabilities by launching ubiquitous cyberattacks. This study focuses on how to close the gap in cybersecurity skills through interest cultivation and self-determined motivation.

**Results/Analysis/Findings:** Using Partial Least Square (PLS) – Structural Equation Model (SEM), we tested our proposed research model. Our findings show that individuals' innate interest in cybersecurity produces minor moderating effects on the relationships between self-determination and its key antecedents. Conversely, situational interest (SI) developed during training directly fosters motivation toward cybersecurity training. We found that self-determined motivation was a focal construct, bolstered by autonomy and relatedness within the training program and significantly

affecting both effort and performance. In total, our research highlights the interplay between interest and self-determination, which is novel in the SETA research stream. Capturing trainees' interest during SETA is possible and has positive direct and indirect effects on motivation and behavior.

**Conclusion/Implications:** When trainees show self-determination facilitated by SI, they will be more persistent and more likely to complete their training programs. On the other hand, with predispositions in cybersecurity (i.e., individual interest), subjects will be more willing to engage in cybersecurity training. With these findings, we suggest that, to sustain trainees' interest, the development of training programs explicitly highlight the real-world relevance of learning cybersecurity skills. Training creators can achieve this relevance by using a "serious fun" approach, which entices current employees to receive cybersecurity training by combining relevant subject matter (real-world security implications) with a user interface (UI) design that fosters hedonic perceptions.

1:20 p.m. -  
1:30 p.m.

**Paper Title:** "Using Cinematic Gangsters, Samurais and Robots to Teach Economics Through Film"

**Authors:** Daniel Diaz Vidal and Robert Beekman

**Research Question/Objective:** The paper introduces a number of movies and a documentary with a list of associated economic theories and concepts that can be related to specific clips. The paper is meant to serve as an invitation to the reader to use these examples in hope that she will create and disseminate her own examples as well.

**Background/Relevance:** Others working in economics pedagogy have described their use of not only movie clips, but podcasts, music, and popular TV shows as a means to leverage student interest in popular culture as a means to facilitate learning economic concepts. Our pedagogical contribution is intended to serve as a resource to fellow economics instructors looking to connect with their media-focused student audience. The paper is based on a course designed by Dr. Diaz Vidal, "Economics Through Film", which used movie clips as a "hook" to begin discussions of specific economic concepts, and more formal analytical tools.

**Results/Analysis/Findings:** The key contribution of this paper is the multi-page appendix which maps specific economic concepts to particular start/stop times in a given movie. Readers are encouraged to use that appendix to easily incorporate the clips into their own courses, and perhaps even to collect and share relevant movie clips of their own.

**Conclusion/Implications:** The pedagogical literature supports the idea that our current generation of students are media focused, and that traditional "chalk and talk" lecture pedagogies are even less effective than before. Our paper provides an easy way for economics instructors to incorporate relevant movie clips into their courses. The hope is that if we lower the effort (cost) associated with collecting effective movie clips, an increased number of economics instructors at all levels will try this approach in their teaching, thereby more effectively engaging students.

1:30 p.m. -  
1:40 p.m.

**Paper Title:** "Impact of an Innovative Video Demonstration on Perceptions and Attitudes Toward McDonald's Product Quality"

**Authors:** Mark Lang, Gary Beemer, and Paula Fernandez Gaviria

**Research Question/Objective:** Can online video demonstrations significantly influence young adult perceptions and attitudes toward product quality of Quick Service Restaurants?

**Background/Relevance:** Patronage at U.S. Quick Service Restaurants has been declining due to changes in attitudes and preferences of their primary customers: young adults; particularly regarding ingredients, preparation, and healthfulness.

In response, QSR operators are improving their menus, preparation methods, ingredients, and supply chains. But operators have difficulty changing well-engrained perceptions of their products and influencing attitudes and behaviors of skeptical young adults.

One of the most prominent aspects of modern communications is the adoption of online or digital advertising. Online video advertising appeals to the young adult audience that is difficult to reach and influence. There are questions in the literature, however, regarding whether online video advertising can live up to this potential.

To contribute to answering these questions, the present study conducts a controlled experiment to test the effectiveness of one form of online video advertising: product quality video demonstrations.

**Results/Analysis/Findings:** The experiment was conducted through an online survey where 200 young adults were asked questions before and after a subset of them was exposed to a YouTube-style online video demonstration. The video was a behind-the-scenes, reality TV-style demonstration of how McDonald's prepares its Egg McMuffin breakfast sandwich. To test whether online video demonstrations can influence perceptions and attitudes toward product quality and the overall restaurant experience, a series of t-tests were conducted between experimental treatment and control group response means.

**Conclusion/Implications:** Results of the study show that the video demonstration has a significant impact on evaluations of the Egg McMuffin, McDonald's product attributes overall, McDonald's experience factors overall, and McDonald's behavioral outcomes. Exposure improved assessments of all five attitudes and intended behaviors toward the Egg McMuffin with the highest impact on assessments of fresh, wholesome ingredients. Exposure also improved perceptions of product preparation. These are important results as they are primary areas of interest and central communication points for McDonald's as they struggle to influence perceptions of product quality.

It is surprising how much video exposure can also produce significant improvements to perceptions of McDonald's overall product quality and pricing. It also improves intentions to purchase, pay more, and recommend McDonald's overall. It is particularly interesting that the effect of exposure to information on a single product in this way could extend to and have a positive halo effect at these higher levels.

1:40 p.m. -  
1:50 p.m.

**Paper Title:** "Employee Tournaments: One Size Does Not Fit All"

**Authors:** Lee Kersting, Kip Krumwiede, Robert Marley, Mark Mellon

**Research Question/Objective:** The objective of this study is to provide managers with empirical design considerations to better structure employee tournaments. Our work examines how tournaments can improve performance and offers research-based design choices to help maximize tournament effectiveness.

**Background/Relevance:** Almost every American firm uses some form of competition to spur employee performance. Although tournaments are a widely used performance-boosting approach, managers should understand their benefits and drawbacks. More specifically, it is important to consider a tournament's time horizon, feedback, incentive value, reward type, size, number of winners, and employee ability.

**Results/Analysis/Findings:** The most prominent finding is that a tournament featuring one large reward is the best design choice for companies where employees of similar ability compete against each other. However, if employees possess widely different levels of ability, smaller rewards provided more frequently are the optimal performance-boosting design choice.

**Conclusion/Implications:** Best practice for tournament design is thus to structure a tournament such that employees of relatively similar ability compete against each other. However, when this is not possible, managers should design the tournament such that it provides more frequent, but smaller, rewards.

1:50 p.m. -  
2:00 p.m.

Q&A

2:00 p.m. -  
3 p.m.

**RECEPTION**