



Sykes College of Business

12th Annual Faculty Research Symposium

March 24, 2023

THE UNIVERSITY
OF TAMPA
SYKES COLLEGE OF BUSINESS

8:50 a.m. -
9 a.m.

INTRODUCTION by Dean Frank Ghannadian and Giles Hertz

Session 1

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

Paper Title: The Role of Mindfulness and Resilience in Navy SEAL training

Authors: Andrew Ledford, Celeste Raver, Deirdre Dixon, Patti Miles, Scott Lynch

Research Question: We addressed three primary questions in this research. 1. To what extent does higher mindfulness predict successful completion of Basic Underwater Demolition/Sea Air Land Teams (BUD/S)? 2. To what extent does higher resilience predict successful completion of BUD/S? 3. To what extent does resilience mediate the relationship between mindfulness and successful completion of BUD/S?

Background/Relevance: Mindfulness and resilience are thought to be essential qualities of the military's special operations community. Both are tested daily in Special Operations Forces (SOF) assessment and selection in efforts to prepare candidates to persist through grueling training and complex combat situations, but these qualities are rarely measured. While military leadership values these qualities, there is little empirical research examining the role they play in the completion of training. The US Navy finds that BUD/S training has a 65 to 80% attrition rate for graduation. The six-month course involves daily intense adversity, continuous discomfort, and incredible challenging obstacles. BUD/S candidates are all superior athletes and have passed demanding physical screening tests to enter the course, yet they still have difficulty completing the training. This team, comprised of eight researchers across five universities, has worked together for over three years examining these issues that contribute to both success and failure at BUD/S. In this paper, we examined both mindfulness and resilience.

Methods: The data for this study were collected on BUD/S trainees at the Naval Special Warfare Center in Coronado, California. The process begins with Basic Orientation (BO), and progresses through three distinct phases (1,2 and 3). We followed candidates from their entry into three distinct classes to the end of their training. Our outcomes included successful completion, dropping out at the candidates' request (DOR), being dropped by the cadre due to poor performance, or being dropped for medical reasons. We studied 348/406 respondents (86% of eligible respondents) and made four trips out to take measurements via survey in this longitudinal study.

Results/Analysis: The results indicated that 1) Mindfulness is unrelated to completion, while 2) Resilience is positively related to completion, and 3) The results indicate the mindfulness is generally unrelated to completion, while resilience generally predicts completion.

Conclusion/Implication: This study suggests that mindfulness, as measured by certain instruments (15 item Five Facet Mindfulness Questionnaire (FFMQ)) may not play as an important role as initially theorized in high stress training. It also highlights a predictable relationship between resilience (25 item Connor-Davidson Resilience Scale (CD-RISC)) and successful completion of SEAL training.

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

Paper Title: Stakeholder Salience: Corporate Responses during a Public Health Crisis

Authors: Ru-Shiun Liou, Rekha Rao-Nicholson, Yanyan Shang

Research Question: During the pandemic, various stakeholders who are impacted by economic and social disruptions are likely to gain prominent positions in managerial decision-making. Hence these stakeholders may become particularly salient when corporations change their policies to cope with the disruptions brought about by widespread public health concerns. This research examines corporate policies that prioritize societal stakeholders' interests and contribute to the well-being of society.

Background/Relevance: Prior crisis management research mainly studied the context of accidental and preventable crises which are generally within the organization's control. However, the COVID-19 pandemic presents a public health crisis in which corporations do not have control over the extent of the impacts. Built upon the stakeholder salience framework, we propose and test the hypotheses that are derived from societal stakeholders' power, legitimacy, and urgent claims during the pandemic. We reveal several corporate responses that address multiple stakeholders' interests, including customers, shareholders, community, suppliers, and employees.

Results/Analysis: Based on a sample of large public firms in the U.S., we find that corporate COVID-19 responses include customer-oriented practices (such as, business operation flexibility) and employee-oriented practices (such as, remote working policies, paid sick leave, and charity efforts in the form of a community relief fund). Specifically, we find that corporations with a larger number of employees, representing power, and social media followers (i.e., representing legitimacy) tend to adopt more corporate responses addressing stakeholders' concerns. However, the extent of the COVID-19 impacts on the industries (representing urgency) reduces the positive effect of stakeholder salience on corporate responses to COVID-19.

Conclusion/Implications: The findings of the current study offer support that stakeholder salience was enhanced during the pandemic. Additionally, corporations respond to the impacts of social and economic disruptions on both primary and secondary stakeholders. Organizational managers who do not recognize the stakeholder salience during the pandemic may miss an important opportunity to engage stakeholders and shape corporate social responsibility policies to gain a competitive advantage.

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

Title: An Exploratory Analysis of Generational Differences in the World Values Surveys and its Application to Business Leaders

Authors: Stephanie Thomason, Michael Weeks, Bella Galperin

Research Question: Do the generations (traditional, boomers, X, Y, and Z) vary in their perceptions on moral matters (ranging from their justifications of crime, questions concerning bodily autonomy, patriotism, and an ultimate authority)?

Background/Relevance: In the context of organizations, it is important to understand employees' core values, worldviews, and beliefs as they relate to their professional and organizational values, especially in situations when tensions exist between the two. That is, value systems may enter in employees' recruitment, selection, or training decisions, which may conflict with the values dictated in their professional and organizational milieu. We draw from individual choice norms vs. pro-fertility norms (Inglehart et al., 2017) and Moral Foundations Theory (Graham et al., 2011) to understand the reasoning and rationality behind their decisions.

Results/Analysis: In our exploratory study using data from the World Values Survey, we find that Generations Y and Z are more likely to justify crimes, such as cheating on taxes or stealing property, than their older counterparts. Generations Y and Z are also more likely to favor bodily autonomy on issues such as suicide and abortion than their older counterparts. They also rank the importance of God and national pride as lower.

Conclusion/Implications: Our findings contribute to the literature on pro-fertility versus individual choice distinctions such that generations Y and Z are more likely to focus on individual choices that favor bodily autonomy in decisions about abortion, suicide, homosexuality, and prostitution. Our findings also further support the literature that distinguishes generations (e.g., Bresman & Rao, 2017; Fisher, 2020), suggests increased secularization in the West, and suggests a decrease in traditional religious values (Inglehart et al., 2017). Our finding that the younger generations have less pride

in the United States than their older counterparts is further consistent with moral foundations theory. Particularly, we find that younger generations place less emphasis on patriotism, authority, and loyalty than their counterparts. Leaders may want to consider such outcomes when building organizational cultures. Business leaders may also want to consider that younger generations may be less loyal and committed to their organizations than their older counterparts. They may consider volunteer programs, training, and organizational goals that focus on the value of caring for others and ensuring equity. Leaders may further want to enhance their organization's position on diversity, equity, and inclusion to ensure that differences between older and younger generations do not form wedges between people. Given these differences, it may also be useful to consider ways to bring groups together to get to know one another and appreciate various views in onboarding, orientation, and team-building events. The principles behind the word "university" (unify diverse thoughts) apply here.

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

Paper Title: The Value of Connectors

Authors: Romana L. Autrey, Tim Bauer, Kevin E. Jackson, Elena Klevsky, and Margaret Shackell
Research Question: To inform accounting and finance professionals, this article explores how we can identify connectors before they build their unique social networks and what that means for organizations. Specifically, this paper answers the question of whether connectors can add value to their organization by helping their team members feel more connected to each other, and therefore more reluctant to leave the organization.

Background/Relevance: When Malcolm Gladwell coined the term "Connector" to describe a person who has a large and diverse social network, he was trying to explain bridging social capital (i.e., knowing many different people who do not know each other) to the general public. However, prior research shows that bridging social capital is positively correlated with bonding social capital (i.e., knowing many people who know each other). Therefore, connectors would be people who possess both high bridging and bonding social capital. Prior research has used social network analysis or social capital surveys to identify people with high bridging or bonding social capital after they developed their social networks. Prior work has also used sociometric badges to identify individuals in the act of developing their social networks. However, no one has identified such people before they developed their social networks. To close this gap, we developed a survey based on the traits and skills—falling under being personable, desiring to relate to others, and/or being able to influence relationships—that could make someone more likely to develop both high bridging and bonding social capital.

Results/Analysis: In an experiment using undergraduate students, the connectors identified by our survey were seeded into randomly assigned teams that performed a task together. We found that assigning connectors to teams can improve their team members' experience on that team, and thereby increase team members' desire to remain on that team in the future. Furthermore, minority team members (e.g., only woman on the team) are particularly sensitive to the connector's effect on the team. They now feel included!

Conclusion/Implications: Group work is normal for accounting and finance professionals, and diverse voices can improve a team's decision making, but this benefit may not be realized if diverse voices leave the team (and therefore the organization) because they feel excluded. However, connectors can lower employee turnover, especially among the diverse voices that organizations want to keep, which can help organizations fulfill their goals around both employee retention and diversity, equity, and inclusion (DEI). So, organizations with such goals may choose to implement the research-based intervention described in this article to lower their costs of voluntary turnover and increase their return on investment (ROI) on diverse voices.

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

Paper Title: Teaching Opportunity Recognition: Meeting the Challenges of Message, Method and Measurement.

Authors: Rebecca J. White and Giles T. Hertz.

Research Question: This paper explored the literature on opportunity recognition and identified the three major challenges educators face when teaching this subject. Specifically, we identified the challenges associated with teaching a topic where there is no consensus on content, there is a lack of a discipline wide pedagogy, and few assessment models exist.

Background/Relevance: The efficacy of experiential entrepreneurship education is often dependent upon students' ability to identify a viable entrepreneurial opportunity early in the class or program. Yet students often struggle with this process for a wide variety of reasons. Translating theory into the classroom may be considered a pathway to provide educators with the tools they need to help students enhance their opportunity recognition skills.

Results/Analysis: Our work included a meta-analysis of opportunity recognition models, and based on that review, we propose a comprehensive approach to teaching opportunity recognition. The goal of this effort was to address the content indicated by theory, propose a method of teaching the topic, and provide an assessment structure.

Conclusion/Implications: Based on our analysis, we offer a pedagogy that addresses the message (or content) that the theory indicates, a method of teaching that can help to enhance learning and propose a method for assessment. Within the pedagogical model provided, educators have the freedom to incorporate their individual instructional tools to meet the needs of their learner audience and to allow them to take advantage of their own personal teaching resources. We believe this pedagogy offers several important contributions to the field of entrepreneurship education, including filling an important gap in the literature, offering an interdisciplinary theory, and finally, this pedagogy addresses the unique challenges of message, method and measurement.

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

Q&A

Session 2

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

Title: Wells Fargo: a corporate recovery model to bank on

Authors: James Welch

Research Question: This paper uses Wells Fargo and Company as a case model to examine corporate recovery. Wells Fargo is just one example of multinational companies that found themselves victims of internal impropriety, poor leadership supervision and unethical strategic decision-making resulting in significant financial losses, drastic declines in stock price and damaged reputation. Using Wells Fargo as an example from the banking industry, the case study approach is an effective way of assessing the viability of the corporate recovery model in various industries.

Background/Relevance: This paper aims to center on the analysis of corporate recovery from internal ethical failure with the examination of Wells Fargo and Company. To move beyond self-inflicted reputational damage and regain sales traction, successful turnaround companies have embarked on a four-step corporate recovery process centered on four key words: Replace, Restructure, Redevelop and Re-brand. Wells Fargo is one recent addition to these recovery stories.

Results/Analysis: The corporate recovery model has served Wells Fargo well over the past few years as the stock price climbed nearly 60% in 2021. In addition, increasingly less public discussion about the account fraud scandal has allowed the reputation of the bank to recover as well. By the last quarter of 2021, the bank saw a 15% increase in revenue and an 86% increase in net income over the previous year. It appears that CEO Scharf is well on his way to turning around the prospects for Wells Fargo and the recovery model has proven again that there is a way through

self-inflicted corporate damage.

Conclusion/Implications: The recovery story of Wells Fargo and Company adds to the litany of successful corporate recoveries where companies have achieved unprecedented turnarounds by following the model of replacing the leadership, restructuring the organization, redeveloping the strategy and re-branding the product. Implementing this four-pronged recovery strategy can help a company not only survive their specific scandal but also move away from reputational harm and get back on a growth trajectory.

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

Paper Title: Tax-Compliant Transfer Pricing of Intra-Group Services: The Soft Drink Case

Authors: Jacob Christian Plesner Rossing and Thomas C. Pearson.

Research Question: This teaching case aims at improving accounting and tax students' critical thinking skills for determining tax-compliant transfer prices vis-à-vis cross-border intra-group service transactions.

Background/Relevance: International transfer pricing and tax compliance is receiving a great deal of attention among tax policy makers and multinationals. One of the significant challenges for multinationals relates to the international transfer pricing for intra-group services. Current cost accounting textbooks largely ignore the implications of tax regulation for intra-group service cost allocations. This teaching case develops accounting and tax students' critical thinking skills for determining tax-compliant transfer prices in accordance with OECD's arm's length principle.

Results/Analysis: A pool of undergraduate accounting students provided feedback on four case study requirements focusing on cross-border intercompany services.

Conclusion/Implications: Multinationals' tax contributions are critical for the funding of infrastructural activities in a global economy. This teaching case aims at training future accounting and tax professionals in arm's length transfer pricing, which is assumed to have a direct, positive impact on society.

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

Paper Title: Exploring the Practical Value of Business Games: Analysis with Toulmin's Sensemaking Framework

Authors: J.B. (Joo Baek) Kim, Ed Watson, and Soo Il Shin

Research Question: This paper aims to answer two research questions: 1) How do business professionals discursively make sense of the potential application of business games' values to business practice? and 2) What kinds of patterns exist in the arguments for or against the potential application of business games' values to business practice?

Background/Relevance: With the advances in technology and the trend towards increased computer-based experiential learning in education settings, business games are being increasingly used by business educators. This article extends earlier studies and fills the research gap by exploring the value of business games, from a practitioner's perspective, as a vehicle for gaining knowledge of business theory and practice. By identifying specific learning incidents, we expect to provide business educators and game designers with valuable insights into how to enhance the learners' learning experience.

Results/Analysis: This article utilizes Toulmin's Sensemaking Framework to investigate the sense-making process of business professionals to reveal how they consciously reason about the value of business games for learning complex business concepts and principles. Using the analysis of responses from 43 business professionals, our study identifies key areas where business professionals find value in business games and the limitations of using business games. First, business games are found to be an effective tool when teaching practical business skill sets to business professionals. Second, business games enhance the overall learning process in professional business training. Third, despite the advantages, some pitfalls in applying business games to practice are found.

Conclusion/Implications: Analysis results show several ground-warrant patterns exist in the arguments on values of business games including general principle – causal reasoning, personal experience – generalization, and personal projection – generalization. With these findings, we believe this paper contributes to the theory and practice of business game design, development, and the game playing and learning process.

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

Paper Title: Ad Affect Sensitivity: Influences on Consumers' Affect Traces and their Relationship with Retrospective Ad Evaluations

Authors: Jennifer Lee Burton and Pranjal Gupta

Research Question: The present research examines the extent to which prior brand attitudes, prior product usage and product category involvement influence the amount of positive and negative emotion consumers experience while watching an advertisement. It also examines the moderating impact of these variables on the relationship between the emotion experienced while watching the advertisement and retrospective evaluations of the advertised products.

Background/Relevance: Researchers have long studied the relationship between consumers' emotional reactions to advertising stimuli and how these reactions shape consumers' overall ad attitudes. One tool that companies use to understand these relationships are affect traces – which are graphs of consumers' second-to-second emotional reactions to an advertising stimulus. Characteristics of the affect trace are often examined and then related to consumers' retrospective evaluations of that same advertisement for marketing insights. This study introduces the concept of ad affect sensitivity, which is the idea that the relationship between the emotions consumers experience while watching an advertisement and their retrospective evaluations will depend on individual characteristics such as prior product attitude, prior product experience and product category involvement. This research examines these characteristics and their impact on affect traces as both mediators and moderators of emotional reactions.

Results/Analysis: This research demonstrates that strong prior product attitudes, higher product involvement and prior product experience all lead to more positive affective reactions to the ad as reflected in these consumers' affect traces. Additionally, we found that the impact of affective ad reactions is stronger on retrospective protocols for consumers with weaker prior attitudes, weaker involvement or no prior experience with the product.

Conclusion/Implications: Affect traces are an important tool practitioners use to assess the effectiveness of their advertisements. However, this research suggests that there is a tendency for people who like a product, used a product before and highly involved in a product category to provide positively biased ratings of advertisements for these products. This is important because often advertisers are often trying to bring new customers to the brand as opposed to please customers who are already buying the brand. But the good news for these advertisers is that the relationship between ad liking and retrospective ad evaluations is stronger for people who are less positively predisposed to the brand. These are people with poor brand attitudes, less product experience, and lower category involvement. This means that creating ads that are well liked is going to have a bigger impact on consumers who may not already be loyal brand consumers.

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

Paper Title: Gender of the Online Influencer and Follower: The Differential Persuasive Impact of Homophily, Attractiveness and Product-Match

Authors: Pranjal Gupta, Jennifer L. Burton and Leticia Costa Barros.

Research Question: The purpose of this research is to extend theoretical knowledge of key variables and their interactions that impact the persuasiveness of online influencers. The study explores the interactions between influencer gender, follower gender, influencer physical attractiveness, influencer product-match and influencer-follower homophily on the persuasiveness of influencer product promotions. Although the extant literature shows the persuasive impact of attractiveness, product-match, gender and homophily, less is known about the interactions of these variables with each other and the gender of the influencer and his or her followers.

Background/Relevance: With the explosive expansion of social media, the advertising landscape is changing rapidly. A whole variety of products and services are now marketed through human influencers to their followers. Influencers generally project lifestyles and personalities that are very attractive to their followers. Thus, they are able to showcase sponsored products and services in usage contexts that are very appealing to their followers. Thus, given the growth of social media, it is very important, from the perspectives of theoretical development and business practice, to understand the variables that enhance the persuasive impact of online influencers.

Results/Analysis: The findings show that for female influencers, homophily (a sense of social similarity) felt by their followers is a dominant persuasive factor, which tends to suppress the variables of physical attractiveness and product-match (the relevance of the product to the influencer). In other words, felt homophily is a dominant influencing variable. For male influencers, homophily serves as just another persuasive variable. That is, homophily, physical attractiveness and product-match interact such that persuasiveness is highest when all three variables are strong.

Conclusion/Implications: For managers marketing products using influencers, it is very important to stress homophily cues for female influencers more than other variables, particularly if the followers are largely female. However, for male influencers, product knowledge or match, homophily and attractiveness all need to work simultaneously to maximize influencer persuasiveness, regardless of the gender of the followers. From the social implications perspective, public policy makers need to understand that physical attractiveness and perceived homophily with the influencer have significant influence and persuasiveness, regardless of product or service. Hence, there needs to be social responsibility in what is advertised and promoted, given that followers may be persuaded by influencers no matter what the product or service is.

10:50 a.m. - Q&A
11:00 a.m.

Session 3

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

Paper Title: Features Selection as a Nash-Bargaining Solution: Applications in Online Advertising and Information Systems.

Authors: Kimia Keshanian, Daniel Zantedeschi, Kaushik Dutta

Research Question: Feature selection is a fundamental problem in online advertising as features usually need to be purchased from third parties, and they are costly. Although the positive impact of these features has been tested in various studies, the acquisition costs of them are considerable. Given the ever-increasing operational costs and competitive pressure, a main challenge of programmatic advertising platforms is to select features that can increase conversion rates while considering the costs of computing and collecting those features. Hence, the main contribution of this paper is to develop a novel feature selection approach to determine the most relevant and promising features from a large set of candidates for online advertising platforms.

Background/Relevance: While many feature selection techniques can be used in online advertising and the general Information Systems (IS) domain, their performance is often context-specific and typically suffer from several weaknesses. For instance, some methods may choose redundant subsets of features which are not necessarily good in terms of acquisition costs while some others need many computations to obtain the feature subset. Therefore, the literature of IS is suffering from a lack of adequate and generic methods. In this study, we address this issue by proposing a novel approach that employs ideas from the field of cooperative game theory. Our proposed method not only can be applied in online advertising domain, but it can also be implemented in other IS-related domains such as healthcare, marketing, and social media that suffer from the high-dimensionality problem.

Results/Analysis: In this study, we address our research question by proposing a novel approach that employs ideas from the field of cooperative game theory. We demonstrate that our proposed approach performs better in accuracy metrics than the best of the other approaches with much fewer features. Also, to illustrate that our method's benefits are not limited to the context of online

advertising, we perform an extensive set of simulations and consider a well-established real-life dataset drawn from the UCI machine learning repository. For all datasets and across all performance measures, our proposed feature selection method provides the best outcome in terms of higher accuracy with fewer features.

Conclusion/Implications: In this study, we developed a novel methodology for selecting the best subset of features in the context of online advertising and, more broadly, in the field of IS. Although our proposed method can be generalizable to other domains, we focused on mobile/online advertising (or IS) because of a particular property that these datasets have. Specifically, a characteristic of mobile/online advertising datasets is that their features often have physical meanings (features can be easily understood). Additionally, because features are interpretable, it is often possible to drive some managerial insights from the prediction models to help decision-makers design marketing campaigns.

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

Paper Title: Venture capital and private equity investors, governance, and success of IPOs: Evidence from India

Authors: Sridhar Gogineni and Arun Upadhyay

Research Question: We examine the role of domestic and foreign venture capital and private equity (VCPE) firms in India. Specifically, we test whether foreign (predominantly US) VCPE firms institute effective governance structures over the firms they invest in. We then examine whether this results in consistent superior operating performance in the long run, that is, several years after the IPO.

Background/Relevance: Venture capital and private equity (VCPE) firms play a major role in the economy by committing funds to start-up firms with high growth prospects in exchange for control rights. The presence of VCPE in start-up firms is often viewed as a certification of the quality of those firms. In addition, VCPE firms add value to their portfolio firms by actively monitoring and extending their expertise and network. The third-party certification and active monitoring provided by VCPE firms have force when information asymmetries between insiders and outsiders are large, rendering valuations by outsiders difficult. Specific examples of high-information-asymmetry situations include initial public offerings (IPOs) and developing markets characterized by weak legal protection to minority investors. The overarching contribution of this article is an examination of the role played by foreign VCPE firms in a setting where information asymmetry is driven by both IPOs and developing markets. Specifically, we focus on a sample of Indian IPO firms and address the questions stated above.

Results/Analysis: We find robust evidence that portfolio firms backed by foreign VCPE firms incorporate effective governance structures after the initial public offering (IPO). Specifically, these firms are associated with smaller, more independent, and gender-diverse boards. Furthermore, our results suggest that foreign VCPE firms continue their association with their portfolio firms in the post-IPO period by nominating directors to the boards. Our results also suggest that portfolio firms backed by foreign VCPE firms are associated with better long-term operating performance and profitability. This positive effect is exacerbated by the presence of independent and female directors.

Conclusion/Implications: Our results support the view that good governance practices are key to the long-term success of a business, especially in economies that lack good legal systems, developed financial markets, and alternative investment opportunities and where developing trust between parties in a transaction is crucial.

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

Paper Title: What You Need to Know About The Gamification Process of Cybersecurity Hands-On Lab Exercises: Lessons and Challenges

Authors: J.B. (Joo Baek) Kim, Chen Zhong, Hong Liu

Research Question/Objective: Cybersecurity education is becoming increasingly important in modern society, and hands-on practice is an essential element. Although instructors provide hands-on labs in their cybersecurity courses, traditional lab exercises often fail to effectively motivate students. Hence, many instructors desire to incorporate gamification in hands-on training to engage and motivate cybersecurity students, especially beginner learners. Given the dearth of guiding examples, this work aims to describe the holistic process of converting traditional cybersecurity hands-on lab exercises to gamified lab exercises in an undergraduate network security course.

Background/Relevance: Gamification is already being used widely in various education and business training contexts to take advantage of its engagement and motivational capabilities (Faria, 1998; Faria & Wellington, 2004). Many cybersecurity competitions also employ gamification to draw participants' interest. Although designing gamified cybersecurity lab exercises can help gain more attention from students and enhance their motivation in the learning process (Demmesse et al., 2020), instructors in higher education may hesitate to implement gamification in their classes because of two major concerns: (1) the difficulty of predicting and managing the extra work that is needed to create and implement gamified course activities; and (2) the uncertainty of the benefits in return for the cost. Several previous studies have reported the effectiveness of gamified cybersecurity training methods (Adams & Makramalla, 2015; Demmesse et al., 2020; Karagiannis & Magkos, 2021; Ros et al., 2020; Wolfenden, 2019), but their scope and approaches were limited and their outcomes mixed.

Results/Analysis/Findings: We developed the workflow that includes general tasks of converting a traditional cybersecurity lab session into a gamified lab exercise. The workflow has been tested in classrooms. Based on our observations and reflections on the lab, as well as the feedback and suggestions from students, we make several suggestions for the instructors who are preparing gamified cybersecurity lab exercises. The paper makes two main contributions to the field: (1) the proposed workflow can be used by instructors to estimate and manage the extra workloads in implementing gamified labs; and (2) the lessons and challenges summarized from our study can be used as a resource guide.

Conclusion/Implications: This paper describes in detail an overall process for gamifying cybersecurity labs. Although this is complex and requires significant time and effort from the instructor, we found that using a gamified cybersecurity lab as a pedagogic technique can effectively motivate students and enhance their learning experience. Our paper thus makes an innovative and enlightening contribution to cybersecurity education. For instructors who consider converting traditional lab exercises to gamified ones, this paper offers a better understanding of the conversion process, including its benefits and pitfalls.

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

Paper Title: The Saving Behavior of Heterogeneous Households and Credit Constraints: A Decomposition

Authors: Maryam Aljahani

Research Question: This paper sheds light on how saving decisions respond to credit constraints. In this paper, I examine the role credit constraints play in the savings decisions of households by focusing on a well-defined set of reasons for their savings.

Background/Relevance: Several studies have focused on the relationship between liquidity constraints and household savings. For example, Xu (1995) distinguishes between the precautionary saving motives caused, on the one hand, by liquidity constraints and, on the other hand, by income uncertainty. He finds that liquidity constraints have a significant effect on household consumption and savings behavior. In this study, I classify saving decisions into precautionary savings, saving for retirement and saving for investment in financial assets to accumulate capital stock.

	<p>The objective is to understand the extent to which credit-constrained households are able to accumulate wealth when the macro environment is characterized by the presence of a liquidity trap and borrowing constraints.</p> <p>Results/Analysis: In this study, I use cross-sectional data from the 2016 SCF from which I obtain information about credit-constrained and discouraged households to classify their saving motives as aforementioned. Following Le Blanc et al. (2016), I apply a probit model to examine the effect of credit constraints on credit-constrained and discouraged households' savings behavior. Credit-constrained households are unable to borrow enough to attain their financial goals, while discouraged households are those who perceive a high probability of loan denials.</p> <p>Conclusion/Implications: The findings reveal that credit-constrained households are less likely to save for retirement and liquidity, while they are more likely to save for investment purposes. Credit-constrained Black households are more likely to save for investment purposes. Discouraged households are more likely to save for investment and less likely to save for retirement purposes. When households are credit-constrained, they use their savings to smooth their consumption rather than to accumulate wealth over time. The outcomes of this study suggest that improving access to the credit market for credit-constrained and discouraged households could play a substantial role in building household wealth.</p>
11:40 a.m. - 11:50 a.m.	<p>Paper Title: Do parents expect too much or is it all about grades? The discrepancy between parents' aspirations and child's academic performance, and parental satisfaction with the school.</p> <p>Author: Stefani Milovanska-Farrington</p> <p>Research Question: This research examines the association between children's academic performance, parents' aspirations, the mismatch between the two, and parents' satisfaction with different aspects of children's schooling. Specifically, we explore the effect of parents' expectations for the child's future education and child's grades on parental satisfaction with the school, teachers, academic standards, discipline and order, and staff – parent interaction. We also study whether high parental expectations about the child's future education accompanied by low grades of the child make parents more dissatisfied with the forementioned measures of the quality of the school.</p> <p>Background/Relevance: Schooling is related to health and future labor market outcomes. The school parents choose for their children often depends on feedback received from other parents. Therefore, it is important to understand whether parental satisfaction with the school depends only on objective measures of the quality of the school, or also on parents' aspirations and their own child's academic performance.</p> <p>Results/Analysis: We find that parents whose children earn primarily A's are more likely to be satisfied with all measures of parental satisfaction with children's schooling than parents whose children earn mainly lower grades, regardless of parents' expectations about the future education of the child. However, earning mainly C's and lower grades while the parents expect that the child would obtain a Bachelor's or a higher degree is negatively associated with parental satisfaction with all aspects of children's schooling. The result is mainly driven by families in the lower end of the income distribution but the differences in the effects are negligible based on parental education.</p> <p>Conclusion/Implications: This study raises concerns about the significance of parental reviews about schools that might not be providing academic preparation of adequate quality to the students despite the excellent grades that children earn. The findings also have implications for school rankings based on factors different from standardized tests and alumni's post-graduation performance.</p>
11:50 a.m. - 12:00 p.m.	Q&A
12:00 p.m. - 1:00 p.m.	LUNCH

Session 4

1:00 p.m. -
1:10 p.m.

Paper Title: An emic-etic-emic research cycle for understanding context in under-researched countries

Authors: Bella L Galperin, Betty Jane Punnett, David Ford, and Terri R Lituchy

Research Question: Can an emic-etic-emic research cycle provide a more comprehensive understanding of the cultural context relevant for organizational research in under-researched emerging regions, such as Asia, Latin America, and Africa? If so, can this research cycle better illuminate the impacts from historical events, such as colonialism in Africa, on the cultural context of leadership therein?

Background/Relevance: Academic research on management in under-researched countries often focuses on quantitative (etic) methods, which neglect relevant indigenous concepts that impact actual leadership in those countries. Incorporating qualitative (emic) methods can improve the research by illuminating the impact on management from the broader cultural context, including indigenous concepts. This theoretical paper explicates an emic-etic-emic research cycle by combining qualitative and quantitative methods to illuminate and disaggregate the impacts from historical events on current leadership practices and their cultural context. To test the theory, we apply the research cycle to examine impacts of colonialism on the cultural context affecting current leadership among managers in Africa and the African Diaspora. The resulting decolonialization liberates the analysis from economic and knowledge domination from the West, enabling an understanding of management practices from an indigenous and local perspective.

Results/Analysis: The emic-etic-emic research cycle shows success in disaggregating the relevant contextual issues in organizational research in emerging regions. By examining a research project on leadership in Africa and the African diaspora from decolonial perspective, our proposed emic-etic-emic cycle (1) stresses the importance of using an emic approach in addition to the dominant etic approach in cross-cultural management; (2) provides researchers with a deeper understanding of context in under-researched countries; and (3) contributes to decolonial approaches to management, which call for a symmetrical dialogue across borders which decentralizes the dominant Western approach, and provides a deeper understanding of management from an indigenous and local perspective.

Conclusion/Implications: We advocate that cross-cultural studies should combine emic-and etic approaches to better understand the complexities of under-researched countries. While most studies conclude with the etic phase, it is the final emic phase that enables researchers to meaningfully comprehend the intricacies and complexities of culture. Using a combination of emic and etic approaches for research should be particularly appealing to practicing managers because it helps with the complexity and makes the context more understandable. Furthermore, coupling this approach with a decolonial perspective lens can be beneficial to practitioners. Organizations must be aware of the colonial history, when appropriate, and its impact on today's management practices since its business leaders can be central players in economic development and actors of social change and social justice.

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

Paper Title: Unstacking the Russian Doll: An Integrative Interdisciplinary Analysis of Restaurant Operations

Authors: Olga Petrova, Natallia Gray, Nick Johnston, Steven Stovall

Research Question: The purpose of this case is to explore the analysis of restaurant operations through the lenses of multiple business disciplines, integrating concepts from hospitality management, entrepreneurship, strategy, and economics. The case provides opportunities to use a reflective approach to entrepreneurship in examining business viability, the readiness of an entrepreneur to pursue a venture and the importance of fully understanding all functions of a business in a startup.

Background/Relevance: Russian Doll, an independently owned and operated small ethnic restaurant serving handcrafted Russian food, opened its doors on January 1, 2015 in a rural river town in Southeast Missouri. The owner, Ana, had mastered many of her home country's recipes and

and excelled in the kitchen. Her restaurant focused on introducing an American audience to Russian culinary delights and culture, featuring authentic, made-to-order fare and a neighborly atmosphere. Ana had long dreamed of her own restaurant but without prior industry experience or formal training running the business wasn't easy. In December 2015, after one year of operations, Ana found herself wondering how to proceed. Was Russian Doll a feasible entrepreneurial enterprise to begin with? Could Ana's business be saved or was it time to call it quits and shut down?

The learning objectives of the case are to: 1) demonstrate proficiency in foodservice financial analysis key terms and formatting (performance indicators, P&L statement); 2) analyze cost and sales relationships using key performance indicators; 3) evaluate operational performance based on industry benchmarks; 4) evaluate service quality using the DINESERV model; 5) evaluate business feasibility (including industry/market, product/service, financial, and entrepreneur feasibility); 6) evaluate and recommend a business model; 7) identify internal strengths/weaknesses and external opportunities/threats for a start-up restaurant; 8) demonstrate approaches for application of sufficient initial startup funding; 9) relate market structure in which a business operates to pricing and advertising decisions; 10) differentiate between fixed vs. variable, total vs. average costs; 11) compare accounting costs and profit/loss to economic costs and profit/loss; and 12) evaluate the role of opportunity cost in the decision to shut down.

Results/Analysis: The case provides actual financial data and key information that facilitates students' understanding of how to approach (and even how not to approach) a venture. Sections of the case have been piloted in Managerial Economics, a 500-level course taught online, as well as in Hospitality Cost Control, a 300-level course taught face-to-face. Positive feedback from the students led to the authors creating the case.

Conclusion/Implications: This case can be used in a senior capstone business course where students have an opportunity to apply concepts learned in a variety of business courses and analyze restaurant's finances and operations with the objective of identifying the mistakes that ultimately led to the restaurant's failure.

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

Paper Title: Border Fencing, Migrant Flows, and Crossing Deaths

Authors: Cynthia Bansak, Abigail Blanco, Michael Coon

Research Question: How does the construction of the border wall along the southern border of the United States impact migration patterns and the dangers associated with crossing?

Background/Relevance: Immigration has become a political "hot button" starting with the 2016 presidential campaign, but debates over immigration are not new. This paper analyzes the effect of the Secure Fence Act of 2006. Part of counterterrorism policies implemented in the aftermath of 9/11, we argue that this policy had significant impacts on migrants who attempted to cross the southern border of the United States.

Results/Analysis: We find that while the overall number of migrant apprehensions fell over the period in question, the number of deaths markedly increased. This suggests that migrants were incentivized to cross in more dangerous locations because of the construction of the border wall, increasing the likelihood of death.

Conclusion/Implications: This research adds to the existing literature that suggests border walls do not completely deter migration but instead induces migrants to divert and detour. Our results highlight an important unintended consequence of border policy, the human cost.

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

Paper Title: Examining the relationship between fear of COVID-19, intolerance for uncertainty, and cyberloafing: A mediational model

Authors: Abira Reizer, Bella Galperin, Meena Chavan, Abhishek Behl, and Vijay Pereira

Research Question: As companies moved to digital platforms and technologies for remote working, a key concern was the increase in workplace withdrawal behaviors during the pandemic, including cyberloafing, a form of workplace deviance. Cyberloafing can be described as the action of using the internet for non-work-related activities or personal use during working hours. Given its effect on organizational effectiveness and efficiency, organizations must take measures to minimize cyberloafing. We examined how two factors—fear of COVID-19 and intolerance for uncertainty (IU)—were related to cyberloafing during the third lockdown in Israel.

Background/Relevance: The purpose of this study is to examine how two factors—fear of COVID-19 and intolerance for uncertainty—are related to distress, as well as their engagement in cyberloafing in a higher education setting. This study offers guidelines for organizations and institutions that continue to have a work-from-home culture in the midst of the COVID-19 pandemic. The issue of cyberloafing could be controlled by enabling people to work in teams to reduce individual stress and improve the participation of employees and students. Some organizations require their employees to report the status of their work too frequently, which can also lead to stress. Recent studies have reported that such frequent reporting behavior causes a reverse reaction of losing attention, and employees tend to distract themselves and become trapped by cyberloafing behavior. However, positive psychological changes adopted by firms and institutions could help combat the issue of cyberloafing. The recent adoption of mechanisms such as gamification have helped improve employees' motivation toward work and performance during COVID-19.

Results/Analysis: Our findings suggest that distress significantly mediated the relationship between fear of COVID-19, intolerance for uncertainty, and cyberloafing. In an attempt to deal with the stress and depletion of personal resources during the COVID-19 lockdown, individuals engaged in cyberloafing as a way to handle the stress. Our results suggest that organizations should take measures to reduce fear and uncertainty in order to decrease distress, which, in turn, will reduce cyberloafing.

Conclusion/Implications: This study contributes to and advances research in this discipline by detailing how organizations can be more aware of the negative effect of fear and uncertainties during COVID-19. Managers and HR practitioners should be more aware of the pandemic's contextual risks and may need to change structures and organizational processes to mitigate its effects. Technology is a boon, but it can also be a bane if it is not used prudently.

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

Paper Title: An Empirically Testable Framework for Researching the Effects of Monetary Incentives on Organizational Identification

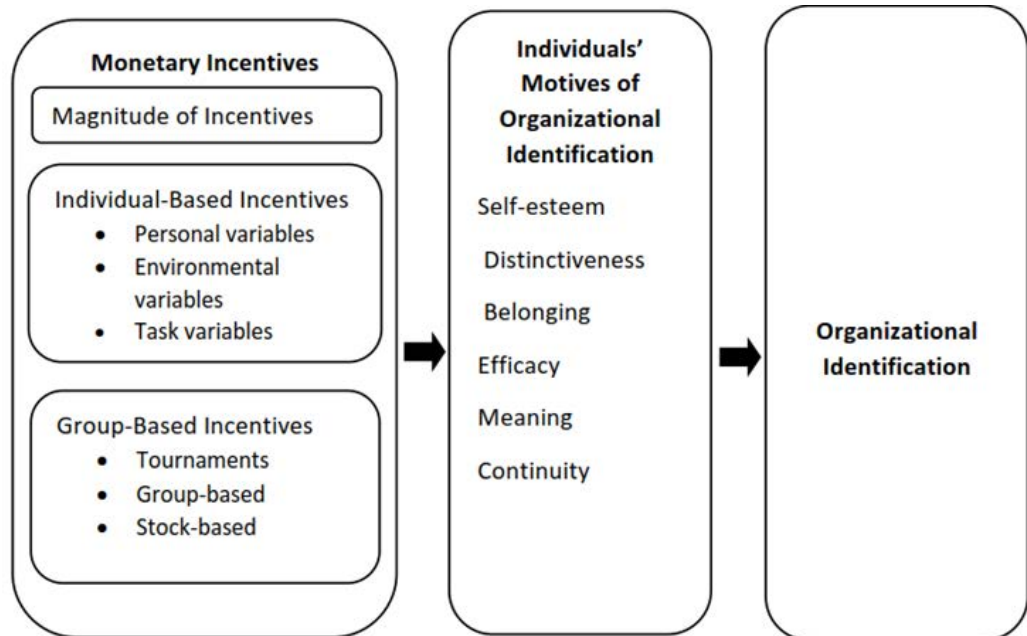
Authors: Yuebing Liu and Robert Marley

Research Question: This study provides a theory-based, empirically testable framework of propositions for researching the effects of monetary incentives on organizational identification.

Background/Relevance: A growing body of literature recognizes the need to better understand the effects of employees' psychological states on organizational outcomes. Employees' organizational identification ("organizational identification"), or the degree to which an employee's identity and perceptions of her organization's identity overlap, is a psychological state that affects organizational outcomes such as motivation, coordination, and performance. Although industry practice and the strategy literature acknowledge a link between organizational identification and employee outcome, little management accounting literature examine the construct, instead focusing on the effects of formal control mechanisms. More specifically, the extant management accounting literature predominantly focuses on documenting the effects of monetary incentive schemes upon employee performance, as opposed to organizational identification.

Results/Analysis: Synthesizing the existing management accounting literature to identify empirical gaps in organizational identification knowledge, this study explores how characteristics of incentives interact with employees' organizational identification.

The following model is advanced:



Conclusion/Implications: The defining feature of our framework is that it examines the predicted effects of formal control mechanisms (i.e., monetary incentives) on an informal control mechanism (i.e., organizational identification). Accounting researchers can use our framework to fill the knowledge gaps in the organizational identification literature, which should be of interest to accountants given the documented effects of organizational identification on employee performance and considering the role management accountants play in designing organizational performance measures and organizational incentive systems.

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

Q&A

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

RECEPTION



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