RESEARCH WITH IMPACT

CORNELL SC JOHNSON COLLEGE OF BUSINESS

2022 EDITION

Cornell
SC Johnson College of Business

OUR MISSION, VISION, VALUES

Mission
Together, our three schools transcend the traditional boundaries of business education and research to transform critical thinking into practical solutions. We collaborate within the Cornell SC Johnson College of Business, across Cornell, and beyond to mobilize diverse expertise, generate world-class knowledge, inspire students, and impact society in a positive manner.

Vision
We inspire people-focused business leaders to build sustainable, shared prosperity.

Values
- **Excellence**: Exceed standards and insist on the highest quality of execution in all we do. Research and innovate continuously. Courageously experiment with new ideas and approaches. Do the right thing; exhibit integrity and the highest ethical standards in all we do.
- **Inclusion**: Embrace diversity in all its forms. Collaborate across disciplines and schools. Celebrate one another's contributions to the distinct missions of our three schools.
- **Engagement**: Inspire students, alumni, and external partners through personalized, transformative interactions. Partner with all stakeholders for mutual gain. Instill an entrepreneurial spirit to pursue development and fulfillment.
- **Community**: Foster unity through adaptability. Value one another's missions with integrity and transparency. Engage with neighboring communities through service and stewardship. Show compassion through acceptance and consideration, and seek out ways to nurture growth.
- **Impact**: Make a meaningful and positive difference in the world. Help students, staff, scholars, and organizations to flourish. Develop innovative solutions to pressing local and global problems.

FROM THE DEAN OF FACULTY AND RESEARCH

Suzanne B. Shu

Dean of Faculty and Research
John S. Dyson Professor in Marketing
Cornell SC Johnson College of Business
Cornell University

Dear Colleagues:

At the Cornell SC Johnson College of Business, we have a strong and continuing commitment to developing principled business leaders who are people-centered, caring, and at home in the world. We put this mission to work in our teaching and engagement, and in our research.

With that in mind, I'm truly pleased to offer you the latest edition of *Research with Impact,* a celebration of our incredible faculty's published scholarly work from 2022.

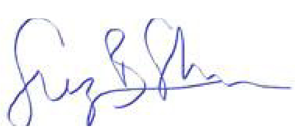
This collection represents our dedication to keep apace of society's pressing needs with the tools of our many disciplines. It contains a complete list of published scholarly work, highlighting several from each academic content area. Data visualizations illustrate our collaboration and publishing trends. A section highlights selected faculty media placements in major national or international media outlets. Additionally, a growing number of our faculty have recorded short research videos, which are linked in the features and housed on our college's *Research With Impact* video playlist on CornellCast.

In the past year we have welcomed 20 new faculty to our college. The Rubacha Department of Real Estate, a collaboration between our college and the College of Architecture, Art, and Planning, will bring unprecedented new opportunities for innovation in real estate topics like finance and city and regional planning. Next year's introduction of the Services Management academic content area will enable us to bring our seasoned expertise in services into a new curriculum driven by frontier knowledge and industry and societal trends. The Samuel Curtis Johnson Graduate School of Management will welcome new dean Vishal Gaur, who will build upon Mark Nelson's attentive and caring progress.

We are moving purposefully into a world where the goals of business are to serve society. The connections among our three iconic schools, our strengthening cross-Cornell collaborations, and our growing influence in responsible business education around the world help us to work toward a future in which business is a force for good.

I hope you're as gratified by this year's report as I am. To learn more about our research, teaching, and engagement, visit www.business.cornell.edu.

Sincerely yours,



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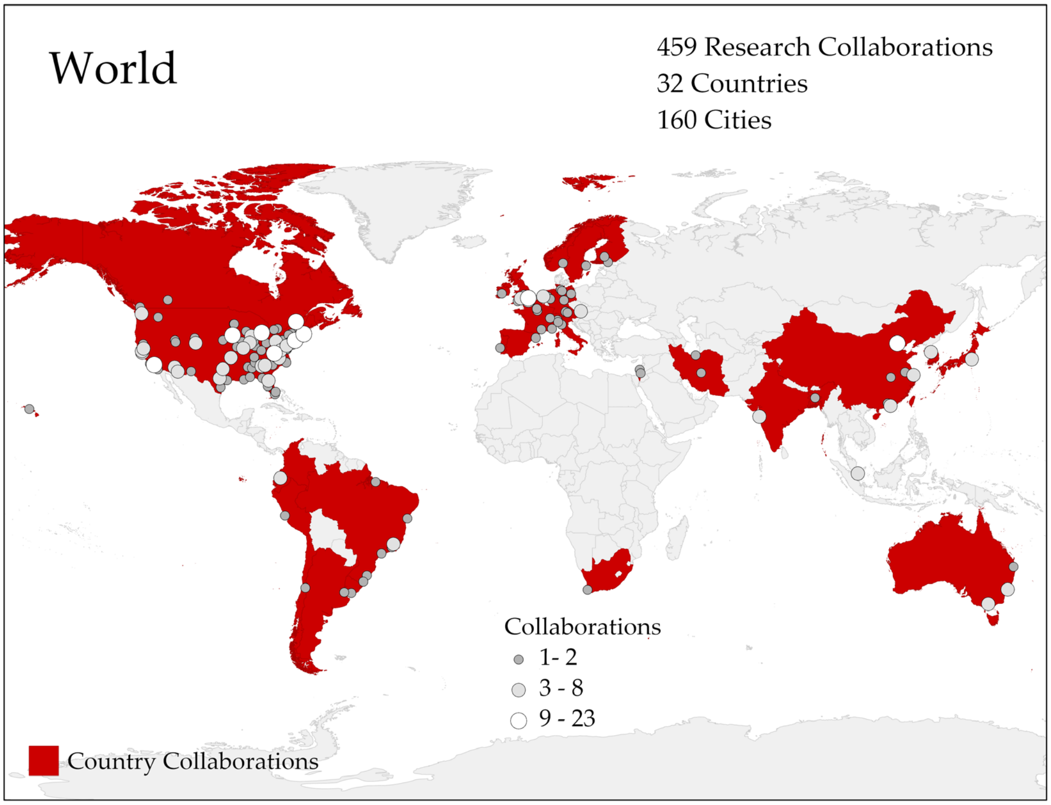
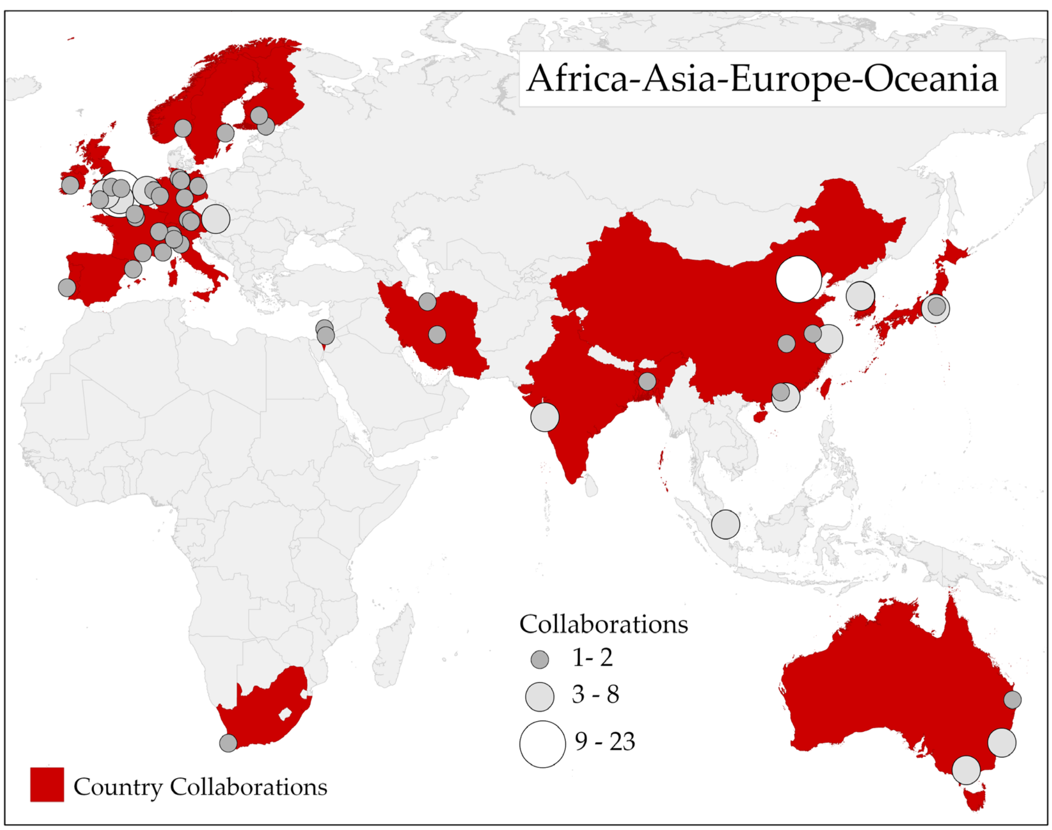
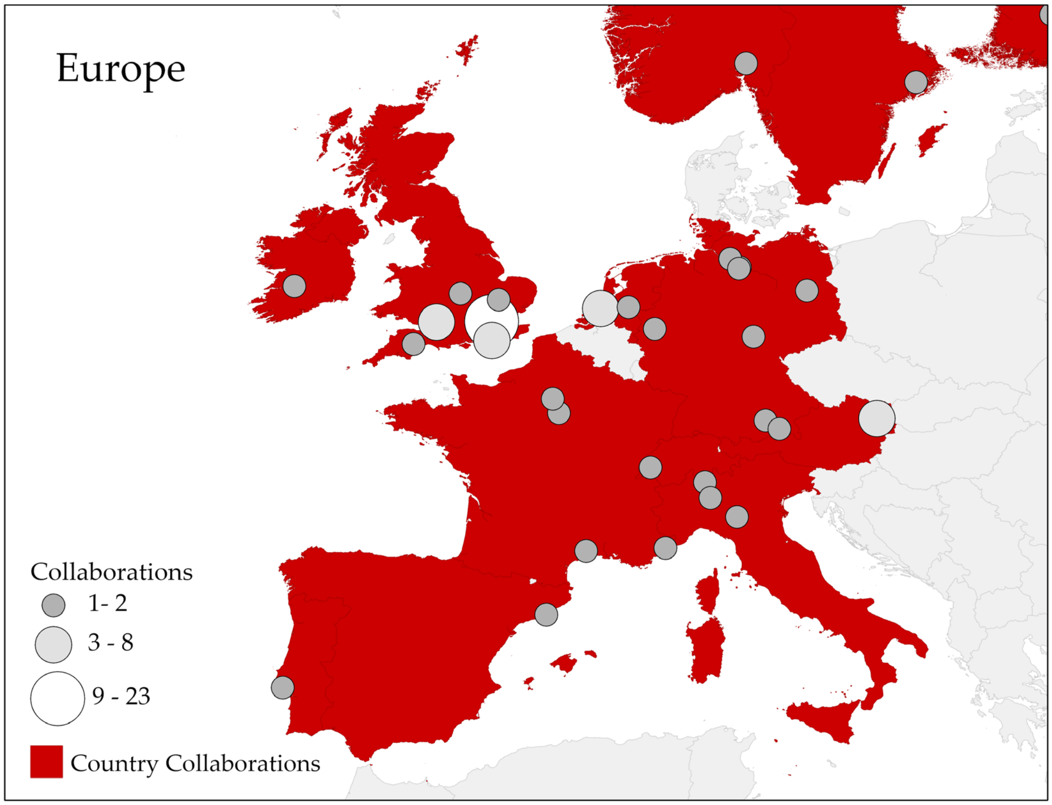
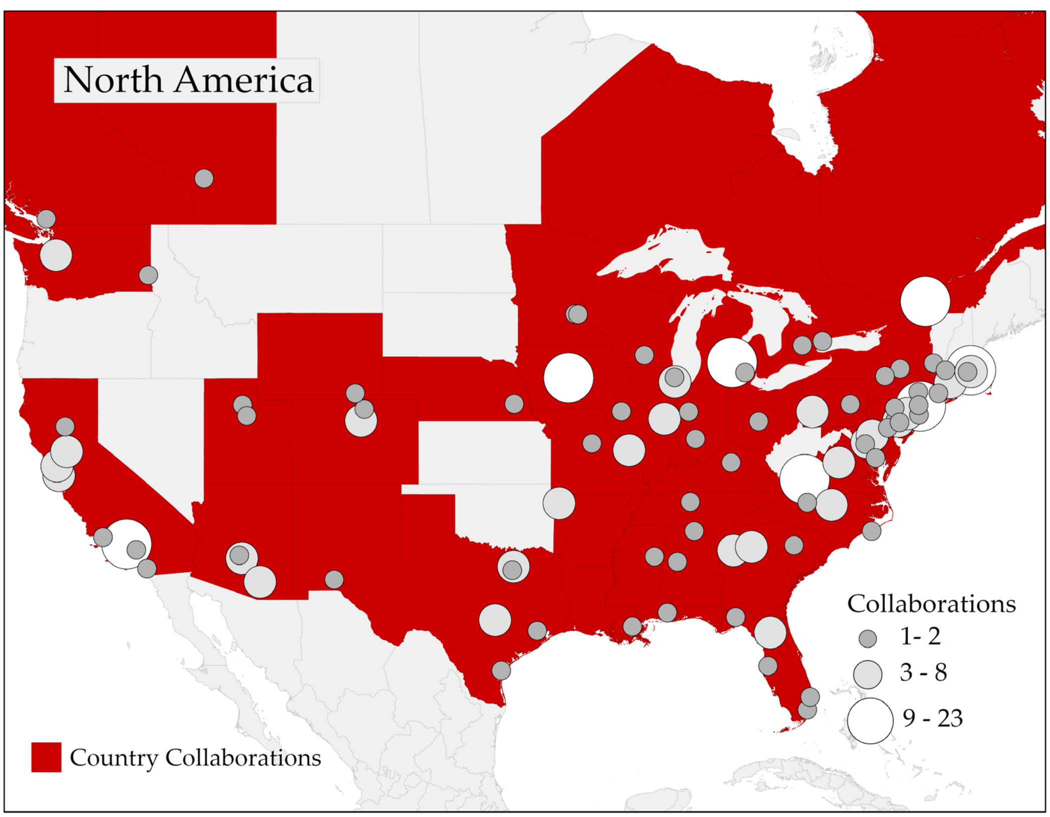
DATA: OUR GLOBAL COLLABORATIONS





DATA: OUR GLOBAL COLLABORATIONS






Published or Accepted Peer-reviewed Articles
Accepted
Published
No. of Articles
216
5
290
25
250
91
2020
2021
2022


Published or Accepted Peer-reviewed Articles
Accepted
Published
Per-person Average
1.59
0.04
2.02
0.17
1.63
0.59
2020
2021
2022

Impact Highlights

This section highlights selected published and accepted research and collaborations by our faculty in the year 2022.

Nicholas Guest
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Why Do Large Positive Non-GAAP Earnings Adjustments Predict Abnormally High CEO Pay?

The Accounting Review, 97, 6, February 2022

LINK TO PAPER

LINK TO VIDEO

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- S.P. Kothari, Sloan School of Management, Massachusetts Institute of Technology
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Summary

For almost two decades, regulators, academics, and investor activists have attempted to understand the role of non-generally accepted accounting principles (non-GAAP) earnings, also commonly labeled "adjusted" or "pro forma" earnings. About two-thirds of Standard & Poor's (S&P) 500 firms announce non-GAAP earnings, which are 23 percent larger than GAAP earnings on average. Moreover, many of these same companies use non-GAAP earnings as key criteria in setting CEO pay. The authors hypothesize and find that when non-GAAP earnings are large relative to GAAP earnings, CEO pay is abnormally high. They follow prior literature to estimate normal CEO pay based on earnings and stock price performance, firm size, growth opportunities, return volatility, CEO tenure, and industry effects, finding that CEOs of S&P 500 firms that report high non-GAAP earnings relative to GAAP earnings receive substantial unexplained pay.

Even after controlling for the level of non-GAAP and GAAP earnings, relatively poor-performing firms with less powerful CEOs are more likely to beat the earnings targets specified in their compensation plans. The authors find that these firms face less dissent from shareholders and proxy advisors, and no additional media scrutiny. They assert that the fraction of CEO pay that seems attributable to opportunistic non-GAAP reporting, while limited, likely influences investor perception and is economically meaningful.

TO IMPACT CONTENTS

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The Relationship Between Non-GAAP Earnings and Aggressive Estimates in Reported GAAP Numbers

Journal of Accounting Research, 60, 5, December 2022

LINK TO PAPER

LINK TO GUGGENMOS VIDEO

LINK TO RENNEKAMP VIDEO

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- **Kathy Rupar,** Georgia Institute of Technology
- **Sean Wang,** Southern Methodist University

Summary

Non-GAAP reporting is nearly ubiquitous. According to the Center for Audit Quality (CAQ), 94% of S&P 500 companies disclosed at least one non-GAAP financial measure in their Q1 2020 earnings release. While non-GAAP earnings are found to be value-relevant, they are less regulated than GAAP earnings and recently regulators and standard-setters have turned their attention to managerial discretion in reporting non-GAAP earnings. In this study, Guggenmos, Rennekamp, et al use a controlled experiment to examine the trade-off between managers' use of non-GAAP and GAAP earnings.

The authors predict that, given the lighter regulation and greater discretion available in non-GAAP earnings, managers are less likely to manage GAAP earnings to meet market benchmarks when non-GAAP earnings are also disclosed. However, increased regulatory attention to non-GAAP earnings disclosures may render these methods less attractive and steer management methods toward more traditional GAAP earnings management methods. The key takeaway is that allowing financial reporting discretion in an alternative disclosure channel, as in non-GAAP earnings, can reduce firms' opportunistic GAAP reporting. However, statements by regulators about increased attention to non-GAAP earnings can result in more aggressive GAAP earnings management and reduced GAAP earnings quality.

TO IMPACT CONTENTS

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Engagement in earnings conference calls

Journal of Accounting and Economics, 74, 1, August 2022

LINK TO PAPER

LINK TO RENNEKAMP VIDEO

LINK TO SETHURAMAN VIDEO

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Summary

Research on earnings conference calls documents that the question and answer (Q&A) portion of the call is the most informative to markets. While prior studies focus on the attributes of the participating individuals, primarily managers and analysts, Rennekamp and Sethuraman extend the literature by using the conversation as their unit of analysis.

Linguistic style matching (LSM), a form of verbal coordination, is a reasonable empirical proxy for conversational engagement, and is shown to indicate the degree of focus of interacting individuals upon each other during a conversation. Demonstrating that investors can detect differences in engagement, they examine whether conversational engagement between managers and analysts in earnings calls is informative to market participants. Using a hand-collected dataset of audio and other resources, the authors show that LSM in manager-analyst conversations during the Q&A is positively associated with absolute stock returns during the conversation, suggesting that Q&A conversations with greater engagement are more informative to capital markets and facilitate price formation.

However, whether conversational engagement is incrementally informative beyond other indicators of information, such as the content of the discussion, its length, or its tone, is not obvious. Moreover, even if manager-analyst engagement reveals useful signals to investors, it is unclear whether market participants can extract such information by simply listening to conversations in a setting such as an earnings call. Ultimately, the authors determine that whether manager-analyst conversational engagement aids price formation in capital markets is an open question.

TO IMPACT CONTENTS

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Rocking the boat: How relative performance evaluation affects corporate risk taking

Journal of Accounting and Economics, 73, 1, February 2022

LINK TO PAPER

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Summary

A typical Relative Performance Evaluation (RPE) contract measures relative rather than absolute performance. The CEO usually receives no award if her firm does not outperform a predetermined percentage of peer firms, but her award increases with the ranking of her firm relative to peer firms. Two-thirds of S&P 500 companies now include some type of relative performance evaluation (RPE), in their compensation arrangements, in which a firm compensates its managers based on the firm's performance relative to its peers. In this study, Luo et al argue that RPE contracts introduce a tournament dynamic among the focal firm and peer firms, finding that a firm that performed poorly relative to its peers during an interim period takes more risk in the remainder of the evaluation period than a firm with better interim performance.

This effect is stronger when the interim assessment date is closer to the end of the evaluation period and when winning the competition is more important to the CEO. The tournament perspective offers fresh and interesting predictions based on a firm's interim performance. Managers who are interim losers (i.e., managers of firms whose interim performance is poor relative to their peers') are incentivized to take substantially more risk in the remainder of the evaluation period, in the hope of making up for prior deficits, while managers who are interim winners are incentivized to preserve their firms' status quo and refrain from taking excessive risk. Therefore, the authors' central hypothesis is that interim-losing firms will take more risk than interim-winning firms in the remainder of the evaluation period.

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GMO and Non-GMO Labeling Effects: Evidence from a Quasi-Natural Experiment

Marketing Science August 2022 online; 42,2, March 2023 in print

LINK TO PAPER

LINK TO ADALJA VIDEO

LINK TO LIAUKONYTE VIDEO

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- **Emily Wang,** University of Massachusetts, Amherst
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Summary

The labeling of genetically modified organisms (GMOs) has been the subject of political and public debates since commercialization of this technology in the 1990s. The United States recently mandated disclosure labels on all foods that contain genetically modified organisms (GMOs), despite longstanding, widespread use of voluntary third-party non-GMO labeling.

Adalja, Liaukonyte, et al leverage the earlier passage and implementation of a mandatory GMO labeling law in Vermont as a quasi-natural experiment to show that adding this mandatory labeling into a market with pre-existing voluntary non-GMO labels had no effect on demand. Instead, the legislative process made consumers aware of GMO topics and increased non-GMO product sales before the GMO labeling mandate went into effect. The GMO-related legislative processes also increased non-GMO product demand in other states that considered, but did not implement, GMO labeling mandates. The authors find that 36% of new non-GMO product adoption can be explained by differences in consumer awareness tied to legislative activity. These findings suggest that voluntary non-GMO labels may have provided an efficient disclosure mechanism without mandatory GMO labels.

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Caveat utilitor: A comparative assessment of resilience measurement approaches

The Journal of Development Economics, 157, June 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

Poverty and food insecurity remain pressing concerns globally not just because of their distressing prevalence but because they are dynamic and stochastic. Many of the world's poorest communities are also those most threatened by climate, conflict, disease, and other shocks. Increasing attention to the roles that risk and shocks play in the persistence of poverty and food insecurity underpins the rapid growth in popularity of the concept of development resilience. As development and humanitarian agencies increasingly advance the objective of 'building resilience', three resilience measurement methods have come into especially widespread use: the Resilience Indicators for Measurement and Analysis approach developed by FAO, the multi-dimensional index approach developed by TANGO International, and the probabilistic approach of Cissé and Barrett.

The authors compare performance across those three methods using nationally representative panel data from Ethiopia and Niger, finding that the three measures exhibit significantly different distributions and orderings among households, and they vary significantly in the households they identify as resilient or least resilient. All three measures exhibit only modest out-of-sample predictive accuracy, generating many false negatives and false positives relative to the food security outcome measure whose resilience they are meant to reflect. It remains unclear what these measures capture and what value they add beyond more established wellbeing measures such as the food consumption score or real expenditures. There is significant room for improvement in resilience measurement to better guide and evaluate development resilience interventions.

TO IMPACT CONTENTS

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CEO Compensation and Real Estate Prices: Pay for Luck or Pay for Action?

Review of Accounting Studies, August 2022

LINK TO PAPER

LINK TO VIDEO

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- **Cláudia Custódio,** Imperial College Business School, London, UK
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Summary

In a traditional optimal contracting framework, shareholders should not compensate CEOs for firm performance driven by exogenous factors (luck). However, several papers show evidence of pay for luck, that is, pay that is due to observable lucky events, such as industry or market performance, and not under the CEO's control. In this paper, Dragana Cvijanovic and her co-authors use variation in real estate prices to study Chief Executive Officer (CEO) pay for luck estimate the sensitivity of CEO pay to lucky events and responses to these events.

Distinguishing between pay for luck and pay for responding to luck (action) by exploiting US GAAP accounting rules, which mandate that real estate used in the firm's operations is not marked-to-market, the authors empirically disentangle pay for luck from pay for action, as a change in the value of real estate is only accounted for when the CEO responds to changes in property value. The authors show that CEO compensation is associated with the following two managerial responses to changes in real estate values: (i) real estate sales and (ii) debt issuance. Overall, these findings show that CEOs are rewarded for taking value-enhancing actions in response to luck.

Modeling and optimizing the beef supply chain in the Northeastern U.S.

Agricultural Economics, 53, 5, September 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

Seasonality of beef cattle supplies raises supply coordination challenges. In the Northeastern U.S., where land values and feed costs are relatively high and where population density makes large animal concerns less desirable, producers often argue that lack of access to slaughter and processing facilities limits expansion potential, whereas slaughterers and processors posit that there is not enough supply to keep plants fully utilized.

Ge and Gómez develop an optimization model to determine whether the existing slaughter and processing infrastructure in the region meets producers' demand for these services. The model allows them to identify the minimum-cost solution to efficiently utilize those facilities and to assess relative costs associated with product handling. The analysis explores the spatial structure of the Northeast beef cattle assembly, slaughter, processing, and distribution system that might result if these supply chain activities were regionally coordinated. The authors find that a consolidated network that allows for coordination of the regional beef supply chain system can address possible bottlenecks of plant capacity. This study sheds light on ways to establish and improve regional coordination mechanisms to enhance efficiency in regional food systems.

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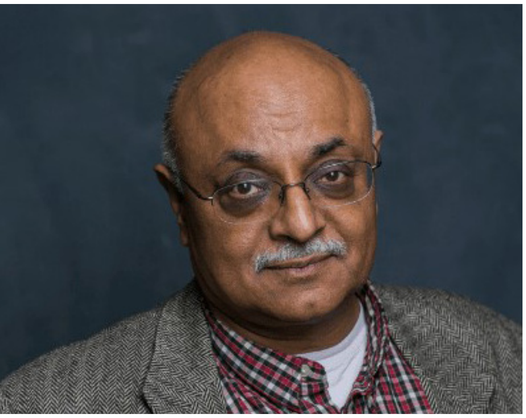

Ravi Kanbur
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Measuring Unfair Inequality: Reconciling Equality of Opportunity and Freedom from Poverty

The Review of Economic Studies, 89, 6, November 2022

LINK TO PAPER

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Summary

Following the seminal 2003 work by Piketty and Saez, the literature has documented a continued increase of income inequality since the beginning of the 1980s in many Western societies, and this evidence has strongly influenced public discourse. However, empirical evidence on distributional preferences shows that people do not judge inequality as problematic per se but that they do take into account the fairness or unfairness of the outcome. In this article, Ravi Kanbur and co-authors propose a new measure of (unfair) inequality based on two widely held normative principles, namely equality of opportunity and freedom from poverty.

Developing a method for decomposing inequality and its trends into an unfair and a fair component, they bring this new measure to the data, and provide important insights about the fairness of inequality, both over time in the US and across countries. Their results document that unfair inequality matches the inequality growth in the US since 1980, a trend driven by decreases in social mobility, i.e., increasing importance of parental education and occupation for the income of their children. Among the 32 countries of their international comparison, the land of opportunity ranks among the most unfair societies in 2010.

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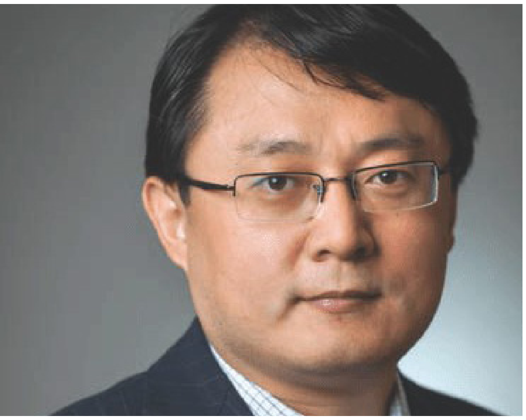

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The Cost of Greening Stimulus: A Dynamic Analysis of Vehicle Scrappage Programs

International Economic Review, 63, 4, November 2022

LINK TO PAPER

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Summary

In this article, Shanjun Li and co-authors investigate the potential trade-off between the stimulus and environmental objectives in the context of the U.S. vehicle scrappage program. The authors develop and estimate a dynamic model of vehicle ownership and conduct a counterfactual analysis comparing the implemented policy with alternative designs, and they find the cost of the implemented policy 25% higher in terms of induced sales and 64% higher in terms of induced spending than a policy design without the environmental objective.

These findings serve as a caution for green stimulus programs to address both climate change and the economic crisis from the ongoing pandemic. Although society needs to tackle both critical challenges, this "two-for-one" approach may sacrifice the effectiveness of demand stimulus for modest environmental gains. To better understand the potential trade-off between economic stimulus and environmental goals, this article turns to and draws lessons from the green stimulus programs implemented in the wake of the 2008 global economic crisis.

TO IMPACT CONTENTS

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A Thousand Cuts: Cumulative Lead Exposure Reduces Academic Achievement

Journal of Human Resources, October 2022 online; 58,3, May 2023 print

LINK TO PAPER

LINK TO VIDEO

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- **Nicholas J. Sanders,** Cornell University and NBER

Summary

Education drives future income, productivity, and upward mobility. A large body of work shows how a wide range of influences drive student achievement. Direct inputs like teaching quality, pedagogy, and class size are important, as are indirect effects including socioeconomic status, sleep, the environment, and nutrition. It has been well documented that exposure to airborne lead causes neurological damage, increased impulsiveness, and hindered learning.

Using the natural experiment of the National Association for Stock Car Auto Racing (NASCAR) switch from leaded to unleaded fuel in 2007, Rudik et al find significant improvement in student test scores in schools near race tracks, in the years following the switch. Peer schools not previously affected by airborne lead from stock car races did not see changes in test scores. The authors document that the marginal impacts of lead are larger in impoverished, non-white counties, and among students with greater duration of exposure, even after controlling for the total quantity of exposure.

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Intersectionality and Financial Inclusion in the United States

AEA Papers and Proceedings, 112, May 2022

LINK TO PAPER

LINK TO BOGAN VIDEO

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• Sarah E. Wolfolds, Assistant professor, Charles H. Dyson School of Applied Economics and Management, Cornell SC Johnson College of Business, Cornell University

Summary

There is a rich microfinance and development economics literature that addresses financial inclusion issues in developing countries around the world. Yet limited attention has been given to issues surrounding financial inclusion in developed countries, despite financial systems in developed countries far from bing totally inclusive. Recent estimates indicate approximately 8.4 million US households are unbanked (ie: do not have an account at an insured financial institution), with an additional 24.2 million US households classified as underbanked,

In this research, Bogan and Wolfolds look at drivers of this financial exclusion, and focus on intersectionality, specifically the intersection of race and gender, to better understand the probability of being unbanked and underbanked in the US. They find that Black women are significantly more likely than Black men or any other group to be unbanked or to be underbanked. Further, they find limited wealth, rather than fees or trust, is more frequently cited by Black women as the main reason why they do not engage with the banking system.

TO IMPACT CONTENTS

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Corporate Flexibility in a Time of Crisis

Journal of Financial Economics, 144, 3, June 2022

LINK TO PAPER

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Summary

Firms constantly respond to challenging circumstances, often triggered by unexpected shocks. A large body of research shows how financial flexibility allows firms to adapt to adversity, including 2014 evidence that less financially constrained businesses maintained stronger employment during the 2008-9 Global Financial Crisis and that companies raised cash to prevent distress following the outbreak of COVID-19. The unprecedented challenges brought on by the 2020 health crisis highlight the importance of additional dimensions of corporate flexibility, such as the ability to perform work remotely, in helping firms manage difficult circumstances.

To study the role of corporate flexibility, the authors conducted a series of CFO surveys to gather companies' internal plans. Using the COVID shock to study the direct and interactive effects of several forms of corporate flexibility on short- and long-term real business plans, they find that i) workplace flexibility, namely the ability for employees to work remotely, plays a central role in determining firms' employment plans during the health crisis. They also see that investment flexibility allows firms to increase or decrease capital spending; and that financial flexibility contributes to stronger employment and investment, in particular when fixed costs are high.

Contextualizing the COVID crisis, CFOs expect lasting effects for years to come: high workplace flexibility firms foresee continuation of remote work, stronger employment recovery, and shifting away from traditional capital investment, whereas low workplace flexibility firms rely more on automation to replace labor.

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Asset Pricing with Return Extrapolation

Journal of Financial Economics, 145, 2, August 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

In financial economics, there is growing interest in "return extrapolation," the idea that investors' beliefs about an asset's future return are a positive function of the asset's recent past returns. Models with return extrapolation are appealing because they are consistent with survey evidence on the beliefs of real-world investors, and because they show promise in matching important asset pricing facts, such as volatility and predictability in the aggregate market, momentum and reversals in the cross-section, and bubbles. To study the asset pricing implications of return extrapolation, a researcher must also make an assumption about investor preferences.

To provide a new behavioral model that simultaneously explains facts about asset prices, return expectations, and cash-flow expectations, Jin and Sui present a new model of asset prices in which a representative agent has extrapolative beliefs about stock market returns and Epstein-Zin preferences. The model quantitatively explains facts about asset prices, return expectations, and cash-flow expectations. When the agent's beliefs about stock market returns are calibrated to survey expectations of investors, the model generates excess volatility and predictability of stock market returns, a high equity premium, a low and stable risk-free rate, and a low correlation between stock market returns and consumption growth. Moreover, the model has implications for expectations about future cash flows that are consistent with empirical findings.

TO IMPACT CONTENTS

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How Does Human Capital Matter? Evidence from Venture Capital

Journal of Financial and Quantitative Analysis, 57, 6, September 2022

LINK TO PAPER

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Summary

For the past several decades, VCs have been an essential ingredient of the private market and have contributed significantly to the rapid development of US economic growth, entrepreneurship, and technological innovation. Previous studies have explored how industry expertise, reputation, experience, network connections, and other factors affect VC investment in startups, but little attention has been given to how the crucial human capital embedded in startups affects VC investment. In this paper, Mao and her collaborators examine the effect of labor mobility on venture capital (VC) investment, shedding new light on the real effects of labor market frictions.

When employees leave, the firm loses their intimate knowledge of the firm's operations, of its trade secrets, and of its innovation. The authors examine how the human capital of startups affects venture capital (VC) investment following the staggered adoption of the inevitable disclosure doctrine that restricts labor mobility. They find that VCs are less likely to invest in affected states, and that this effect is more pronounced when human capital is more important to startups, when VC investment is more uncertain, and when VCs' monitoring costs are higher. The reduced innovation productivity of employees is a plausible underlying mechanism. To mitigate this adverse effect, VCs stage finance startups more and syndicate more with other VCs.

TO IMPACT CONTENTS

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Bitcoin and beyond

Annual Review of Financial Economics, 14, November 2022

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Summary

This article summarizes the economics literature covering Bitcoin and related concepts. The authors survey seminal literature on the economics of blockchain fundamentals, with particular focus on Bitcoin, proof-of-work, and proof-of-stake, examining seminal works, highlighting key results and clarifying how the literature forms a unified and coherent picture. Relying upon workhorse models to provide a theoretical framework from which to understand key concepts, they identify an important dichotomy in blockchains between the features required for security and those arising from economic forces.

They begin with Nakamoto (2008), which introduces Bitcoin, in order to argue that viewing Bitcoin only as a technological innovation misses its most important contribution—that it solves the economic problem of double-spending, by defining a new mechanism for obtaining consensus in a decentralized setting, without incorporating a centralized entity. Along the way, they discuss various literature that provides important insights regarding fees, forks, and price volatility, and they conclude by reflecting on the next generation of blockchain innovations.

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Powerlessness Also Corrupts: Lower Power Increases Self-Promotional Lying

Organization Science, September 2022

LINK TO PAPER

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Summary

"Power tends to corrupt, and absolute power corrupts absolutely," famously wrote historian Lord John Acton in 1887. Evidence of this maxim abounds in our political, economic, and cultural milieux; with increased power comes an increase in selfish and unethical behavior, including self-promotional lying, which is potentially damaging to interpersonal trust and organizational decisionmaking. In this study, Chen, Hildreth, and Li examine the dynamic, asking whether it is greater power that always drives unethical and self-interested behavior or if an opposite pattern of power is possible.

The authors predict that those with lower power are more likely than those with higher power to exhibit deceitful behaviors, with the aim of self-promotion, such as falsely presenting one's competence or performance, claiming undue credit, exaggerating work achievement, and giving misleading information. For them, the deceit promises improved status. Drawing attention to this understudied but important form of self-interested unethical behavior, the authors highlight that the motivation behind this type of deceit differs substantively from the set of selfish unethical behaviors that are often linked to higher power, including lying for money, cheating in a competition, and harming one's organization.

TO IMPACT CONTENTS

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Chain Affiliation and Human Resource Investments: Evidence from the Restaurant Industry

Organization Science, 33, 6, November 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

The organizational landscape has witnessed a proliferation of chain organizations that operate multiple units under the same brand name. Drawing on organizational theory, agency theory, and research in strategic human resource management, Tashlin Lakhani and Can Ouyang explores how chain affiliation influences human resource (HR) investments. Using data from a nationally random survey of restaurant establishments, the authors propose that chain-affiliated units will make different investments in those areas of the HR system which establish superior organizational routines. In the absence of chain routines, ownership incentives will drive differences in human resource investments. Franchisee-owned units focus more on cost reduction by underinvesting in human resource practices, particularly when organizational routines are not provided by the chain.

Lakhani and Ouyang provide further support for their theoretical arguments using additional data on multiunit ownership and franchisor influence. Finally, they conduct supplemental analyses to explore the relationship between different human resource investments and two important organizational outcomes: employee turnover and customer satisfaction ratings from Yelp. The results highlight the types of human resource practices that are important for service work and suggest that the provision of organizational routines can have important implications for the long-run success of chains and their units.

TO IMPACT CONTENTS

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The Agency to Implement Voice: How Target Hierarchical Position and Competence Changes the Relationship Between Voice and Individual Performance

Organization Science, October 2022

LINK TO PAPER

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Summary

Scholars have repeatedly argued that the performance of collectives (e.g., teams, divisions, or entire organizations) can improve if individual employees engage in *voice*, defined as communication intended to benefit the group performance. Voice can mean making suggestions for change that surface innovative ideas, help leaders reevaluate the status quo, integrate unique insights, implement new routines to improve functioning, and benefit firm financial performance. Although scholars point to the performance benefits of voice for the collective, far less attention has been devoted to understanding whether and under what conditions voice leads to actual implementation of the suggested ideas and to changes in objective performance for the individual who speaks up.

In this research, Elizabeth McClean and her collaborators offer new theory introducing an agency perspective on voice, to articulate and illustrate the conditions under which voice has positive versus negative effects on individual task performance. In a first field study, they present evidence that two characteristics—the hierarchical position of the voice target (boss versus peer) and the competence of the voice target—alter the relationship between voice and the voicing employee's task performance. In a second field study, using an event-contingent design, they provide evidence of the unique mechanisms underlying how competent managers (via their resources) and competent peers (via their efficacy to act) affect how upward and sideways voices lead to idea implementation. The theoretical implications of these ideas and findings highlight how voice target characteristics influence not just the incidence of voice but also its outcomes.

TO IMPACT CONTENTS

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Revisiting the Relationship between Income Inequality and Entrepreneurship: A Social Trust Perspective

Entrepreneurialism and Society: Consequences and Meanings, 82, Sept. 2022

LINK TO ARTICLE

LINK TO VIDEO

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Summary

Although economic and entrepreneurship scholars have argued that high income inequality has a positive impact on entrepreneurship by increasing the incentives for high quality human capital to take entrepreneurial risk and by enabling talented entrepreneurs to accumulate and reinvest capital into new businesses, Sine et al suggest that recent research on the topic of social trust and entrepreneurship indicates that the relationship between economic inequality and entrepreneurship may be more complex than initially indicated.

Although moderate levels of inequality can increase entrepreneurial activity, the authors propose that very high levels of inequality will reveal a curvilinear effect, reducing rates of entrepreneurship, due to diminished generalized social trust in the community. Lower generalized social trust decreases the sharing of information and resources leading to fewer entrepreneursial opportunities, and as a result, lower levels of entrepreneurship.

TO IMPACT CONTENTS

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Self-Interested Giving: The Relationship Between Conditional Gifts, Charitable Donations, and Donor Self-Interestedness

Management Science, 68, 6, June 2022

LINK TO PAPER

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Summary

Nonprofits often offer conditional "thank you" gifts in exchange for a donation. Despite widespread adoption of these strategies, academic studies suggest that the effects of thank you gifts can be decidedly mixed. In this study, Chao and Fisher explore theoretical mechanisms for why gift effects vary, and find that potentially important implications for practitioners.

The authors first investigate whether and how gift effects vary across different charities. Although gifts often increase donations to charities that donors did not rate highly, many of the same gifts had no effects or negative effects for charities that prospective donors already liked. They replicate these findings in a second experiment that uses a different range of charity and gift options as well as different measures of participant perceptions of a charity. They also find that making gifts optional does not eliminate these negative gift effects. Because the same gift offered to the same prospective donor could have different effects across different organizations, practitioners should be more selective in whom to target with gifts. Gifts may be more effective in appealing to donors not already familiar with or favorably inclined to their charity, while they may be less useful when appealing to recent donors or others who already favor the charity.

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Modernizing Retailers in an Emerging Market: Investigating Externally Focused and Internally Focused Approaches

Journal of Marketing Research, 59, 3, June 2022

LINK TO PAPER

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Summary

In the retail sector globally, and especially in emerging markets, millions of traditional stand-alone shops—such as the kiranas of India, tienditas of Mexico, and xiao mai bu of China— coexist alongside modern organized retail chains and compete with them for customers. This article studies the impact of business modernization on the sales performance of traditional retailers in an emerging market.

The authors define modernization as the adoption of physical structures (signage and logos) and tangible practices of organized retail chains (database management), and conducted a randomized field experiment in Mexico City with 1,148 retailers. They found a significant and persistent main effect of modernization for firms in both treatment groups, with increased monthly sales holding steady 24 months after study recruitment. In terms of novel mechanism evidence, externally modernized firms improve their store-level branding, while internally modernized firms strengthen their product management. The authors also examine the effects these developments have on customer perception and provide an exploratory analysis to guide policy makers, managerial stakeholders, and retailers on how to modernize for the highest returns.

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Variety Effects in Mobile Advertising

Journal of Marketing Research, 59, 4, August 2022

LINK TO PAPER

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Summary

The smartphone industry has seen unprecedented growth in the past decade, with more than three billion worldwide users in 2020. The year before that, an average U.S. adult spent almost four hours per day on mobile devices, surpassing the time spent on television for the first time. This growth in smartphone adoption and usage has made the mobile medium attractive for marketing interventions. Mobile app users are often exposed to a sequence of short-lived marketing interventions (mostly refreshable ad slots) within each usage session, and this study examines how an increase in the variety of ads shown in a session affects a user's response to the next ad.

Across a series of models, Rafieian and Yoganarasimhan consistently show that holding all else fixed, an increase in ad variety in a session results in a higher response (click-through) rate to the next ad by approximately 13%. The authors then explore the underlying mechanism and document empirical evidence for an attention-based account. The article offers important managerial implications by identifying a source of interdependence across ad exposures that is often ignored in the design of advertising auctions. Furthermore, the attention-based mechanism suggests that platforms can incorporate real-time attention measures to help advertisers with targeting dynamics.

TO IMPACT CONTENTS

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"They're Everywhere!": Symbolically Threatening Groups Seem More Pervasive than Nonthreatening Groups

Psychological Science, 33, 6, May 2022

LINK TO PAPER

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Summary

The meaning of places is not just physical, but social. People understand places in terms of the groups that seem prevalent there. For instance, the perceived pervasiveness of Jewish students at the University of Pennsylvania has led to the pejorative "Jew-niversity of Pennsylvania"; Decatur, Georgia is sometimes disparagingly nicknamed "Dyke-atur", connoting the perceived pervasiveness of its gay population. Because these pervasiveness perceptions meaningfully impact how people navigate the social world, it is critical to understand what factors influence perceptions of groups as pervasive.

In this research, Jacqueline Rifkin and her co-authors explored the role of symbolic threat—the belief that a group violates one's values and worldviews. Across surveys, experiments, and archival data, and holding constant important features of the group and context, six studies demonstrated that symbolically threatening groups seem more pervasive than non symbolically threatening groups. By identifying that people commonly exaggerate the presence of certain groups simply because those groups are perceived as ideologically different, this research contributes to the literature on space-focused stereotyping, offers perspective on the causes of stereotypes, and explores how people manage threats. This has implications for intergroup relations, public policy, and social welfare.

TO IMPACT CONTENTS

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Quantifying the link between employee engagement, and customer satisfaction and retention in the car rental industry

Quantitative Marketing and Economics, 20, 3, September 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

In the retail service industry, employee engagement may play an important role in customer satisfaction and retention, as employees often interact directly with customers, adding value to the customer experience at the point of consumption. Using the rental car industry as their empirical setting, Yang and Khwaja use the rental car industry, which still relies heavily on face-to-face interactions between front-line staff and customers, to study the link between customer satisfaction and retention and location-level employee engagement.

By analyzing a unique data set from a large car rental company, the authors use retirement-induced employee turnover as an exclusion restriction that is plausibly induced by employee age, thereby allowing for variation in employee engagement that is partially exogenous to common underlying factors that also impact customer satisfaction and retention.

Potential limits to employee engagement (including service disruptions and supply chain shortages) can dampen the positive effects of employee engagement, yet the overall effect of employee engagement remains positive, and may be seen as a key factor in building resilience to unforeseen service disruptions. Keeping employees engaged might require costly investments on the firm's part, so understanding whether these firm-level efforts are indeed effective is also important.

TO IMPACT CONTENTS

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Service Capacity and Price Promotion Wars

Management Science, 68, 12, December 2022

LINK TO PAPER

LINK TO VIDEO

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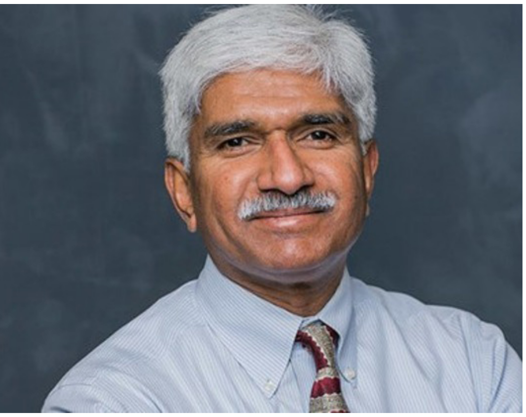
Summary

Online retailers often engage in price promotion wars to compete for customers, but customer service capacity can be equally influential. Delivering orders on time or answering service calls without a long wait enables online retailers to gain a significant competitive advantage over their competitors. Shortages of skilled workers or essential infrastructure can undermine a firm's strategy.

In this paper, Li Chen and his co-authors revisit and extend the classic two-firm price competition model of Hotelling (1929) by incorporating limited service capacity. They evaluate three dynamics: the effect of service capacity on competitive pricing strategy when it affects customer satisfaction, the competitive advantage of higher service capacity, and the effect of service capacity on competitive pricing strategy when customer switching behavior is considered.

The authors' equilibrium analysis reveals that firms would be less aggressive in engaging in price cutting when customers care more about service quality and when service capacity is relatively low. However, despite the growing importance of service capacity in winning customer demand, the authors see its effect on firms' pricing strategy as remaining quite limited.



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Menu Engineering for Continuing Care Senior Living Facilities with Captive Dining Patrons

INFORMS Journal on Applied Analytics, October 2022

LINK TO PAPER

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Summary

Continuing care facilities are a rapidly growing segment of senior living communities providing end-to-end solutions comprising independent living, assisted living, nursing home care, and ultimately hospice. All these establishments contain dining services managed by an interdisciplinary (finance, nutrition, dietitian, kitchen operations, hospitality, and procurement) team of executives, each with their own objective while cognizant of the overarching organizational, operational, and financial metrics.

The residents of these facilities consume most of their meals at these dining facilities, necessitating that the food served meets the complete nutrition, dietary, cost, and operational requirements. Thus, the menu (often rotating every few weeks) must be carefully chosen to be efficiently procured, processed, and served, all while meeting the nutritional, dietary, and patron satisfaction constraints put forth by each corresponding stakeholder. Using mixed integer linear programming, the authors address this complex optimization problem and demonstrate how menu planners and chefs can analyze their decisions regarding menu structures and evaluate alternatives to improve menus' nutritional value while ensuring residents' autonomy in making food choices. Along the way, they interviewed various stakeholders, identified their objectives and constraints, gathered the necessary data, formulated and solved the resulting optimization problems, and produced demonstrably effective menus.

TO IMPACT CONTENTS

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Estimating Effects of Incentive Contracts in Online Labor Platforms

Management Science, July 2022 online; 69, 4, April 2023 print

LINK TO PAPER

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Summary

The extent to which financial incentives increase worker performance is of interest in many employment settings. This question has taken on renewed relevance in the era of online labor platforms. Used for on-demand jobs like ride-hailing, delivery, freelance work, and short, discrete tasks, these platforms hire and compensate workers on a per-task basis, for work done remotely with limited supervision. As the design of performance-based incentives cannot be linked to known agent production parameters in such circumstances, Kaynar and Siddiq present a method for estimating a principal-agent model from data on incentive contracts and associated outcomes.

The authors conducted an experiment on a crowdwork platform by randomly assigning incentive contracts with varying pay rates among a pool of workers completing the same task. Their numerical results illustrate how their estimator combined with experimentation can shed light on the efficacy of performance-based incentives. This formula can be a useful step toward the design of incentive contracts in practice and can also play a role in estimating agent welfare under a given contract.

TO IMPACT CONTENTS

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Shall AI moderators be made visible? Perception of accountability and trust in moderation systems on social media platforms

Big Data & Society, 9, 2, July 2022

LINK TO PAPER

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Summary

According to surveys published by Pew Research, as many as 41% of U.S. adults have personally experienced online harassment ranging from offensive name-calling or purposeful embarrassment to stalking, physical threats, or sustained harassment, and 66% have witnessed such online behavior. Consequently, moderation in social media platforms has become a prominent topic, especially with the waves of cyberbullying and online harassment only rising. Yet most moderation systems and decisions remain opaque, which can leave users confused and unsure about how and why content moderation occurs.

To understand how content moderation works to prevent and remove inappropriate material,. Ozanne and her collaborators looked at how information visibility on moderation decisions affects users. The authors examine how visibility of a content moderator and ambiguity of moderated content influence perception of the moderation system in a social media environment. The results demonstrate that users tend to question the moderation decision and system more when an AI moderator is visible, which highlights the complexity of effectively managing the visibility of automatic content moderation in the social media environment.

TO IMPACT CONTENTS

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A Practical End-to-End Inventory Management Model with Deep Learning

Management Science, December 2022 online; 69, 2, February 2023 print

LINK TO PAPER

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Summary

Inventory management has been an active research topic in management science for more than a century. Today's large e-commerce platforms face new challenges in inventory management, selling hundreds of millions of products simultaneously, with various demand patterns that require different replenishment strategies, meeting increasingly diverse customers, varied products, and more intense service demands. In this study, Meng Qi and colleagues develop new frameworks for inventory management by investigating a data-driven multiperiod inventory replenishment problem with uncertain demand and vendor lead time (VLT).

Using a large quantity of historical data, they propose a one-step end-to-end (E2E) framework that uses deep learning models to output the suggested replenishment amount directly from input features without any intermediate step. Conducting a series of thorough numerical experiments using real data from one of the leading e-commerce companies, they demonstrate the advantages of the proposed E2E model over conventional PTO frameworks. They also conduct a field experiment with another firm, generating results showing that their new algorithm reduces holding cost, stockout cost, total inventory cost, and turnover rate substantially compared with the firm's current practice. For the supply chain management industry, this E2E model shortens the decision process and provides an automatic inventory management solution with the possibility to generalize and scale.

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Operational Disruptions, Firm Risk, and Control Systems

Manufacturing & Service Operations Management, 24, 1, January 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

Operational disruptions can impact a firm's risk, which manifests in a host of operational issues, including a higher holding cost for inventory, a higher financing cost for capacity expansion, and a higher perception of the firm's risk among its supply chain partners. Previous study of disruptions has been focused on mitigating production impact. Using a 2004 regulatory change that required certain firms to attest to having control systems in place,Schmidt and Raman examine the role of internal control systems on a firm's risk and market valuation,

Their triple-difference regression specification takes advantage of a regulatory anomaly that excluded a well-defined set of firms from complying with the control system requirement. They find that firms that were obligated to comply with this regulatory requirement experienced a materially smaller increase in their risk and a smaller decrease in their market value in the aftermath of an operational disruption. Firms that were not obligated to comply with this requirement did not experience such benefits in the aftermath of a disruption and instead, experienced a larger increase in their risk.

Fostering a better understanding of whether credible control systems can reduce the impact of disruptions on the firm's risk and value is important as it identifies a broader set of mitigation strategies available to operations managers and helps them better fit their risk mitigation initiatives with their objectives and budget constraints.

TO IMPACT CONTENTS

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Flexibility and Consistency in Long-Term Care Rostering

Manufacturing & Service Operations Management, December 2022

LINK TO PAPER

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Summary

According to the National Center for Health Statistics, approximately 8.3 million people in the United States receive care annually, from approximately 65,600 long-term care providers. This $339 billion industry includes adult day services, home health agencies, hospices, nursing homes, and residential care communities, and employs around 1.5 million employee full-time equivalents in nurse or nursing assistant roles. The amount of hands-on care delivered and the extended time horizon of care have important implications for long-term care staffing practices. Quality-of-care concerns have particularly led practitioners to emphasize the idea of consistency of care. Also known as consistent assignment, this practice strengthens relationships between staff and residents, reduces resident distress, and improves clinical outcomes and resident satisfaction.

With this in mind, Slaugh and Scheller-Wolf considered the rostering decisions—the assignment of workers scheduled for a shift to units—of a long-term care facility whose objective was to minimize the monthly inconsistency level. They introduced simple rostering heuristics that prioritized either part-time or full-time workers using data from more than 15,000 shifts worked by nursing assistants at three nursing homes. Comparing the actual rosters to the hindsight optimal consistency maximizing schedules, their results showed (contrary to expectation) that managers should focus on part-time workers and assign them as consistently as possible to their home units. They then compared the performance of their rostering heuristics via trace-based simulation of the historical schedules, which supported the efficacy of prioritizing part-time workers, yielding reductions in the inconsistency level between 20% and 30% compared with the historical rosters.

TO IMPACT CONTENTS

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Dynamic delegation with a persistent state

Theoretical Economics, 17, 4, 2022

LINK TO PAPER

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Summary

In many organizations, decisions are not made by the person who actually holds and understands the most relevant information. At times, transmission of information is hindered by conflicts of interest, with the informed party misleading the uninformed party to take action based on misinformation. For instance, if a firm's headquarters allocates resources to a division manager over time in order to hit a target amount of allocation dependent on some state of the project which develops slowly over time, and only the division manager directly observes this state, the manager may want to receive more resources regardless of the state. If headquarters receives profits only after a long lag, it's not able detect misrepresentations in the manager's reports.

In this paper, Yi Chen uses a dynamic principal–agent model to investigate how the agent's persistent but changing private information can be best elicited and utilized. While the agent has state-independent preferences, the principal wants to match a state-dependent target. Chen solves the optimal delegation in closed form, which sometimes prescribes actions that move in the opposite direction of the target. The author provides a simple necessary and sufficient condition for that to occur. Generically, the principal fares strictly better in the optimal delegation than in the babbling outcome. Over time, the principal is worse off in expectation, but the agent is better or worse off depending on the shape of the principal's state-dependent target.

TO IMPACT CONTENTS

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IT Knowledge Spillovers, Absorptive Capacity, and Productivity: Evidence from Enterprise Software

Information Systems Research, 33, 3, September 2022

LINK TO PAPER

LINK TO VIDEO

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Summary

Whereas information technology (IT) systems are shown to create significant value for the firms that adopt them, the returns often appear with a delay and may vary greatly across firms. Firms investing in new IT systems must often undertake complementary innovation related to technical adaptations to IT hardware and software systems or changes to organizational elements like business processes. The human capital required to deploy these systems is scarce and unequally distributed; firms can hire experts from other firms, contract third-party consultants, or exchange knowledge with industry or supply chain participants.

In this study, Forman et al examine the productivity implications of external knowledge flows obtained through an internet-mediated discussion forum in which IT professionals help one another solve problems related to the implementation and use of enterprise software. They extend elements of the absorptive capacity (ACAP) framework that have not previously been studied in the information systems (IS) literature to a new context. The literature on IT spillovers shows that the use of these means can have a significant effect on firm productivity, however, recent work calls for a deeper understanding of the mechanisms through which they work. In this paper, the authors aim to respond to this call and deepen understanding of when IT spillovers are most beneficial by applying a well-known framework from the R&D literature.

Ori Heffetz
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What will it take to get to acceptable privacy-accuracy combinations?

Harvard Data Science Review, Special Issue 2, June 2022

LINK TO PAPER

LINK TO VIDEO

Author

- **Ori Heffetz,** Associate professor, Samuel Curtis Johnson Graduate School of Management, Cornell SC Johnson College of Business, Cornell University

Summary

With the proliferation of sophisticated 'reconstruction attackers' and today's computing power, the private information collected by the U.S. Census may not be as protected as we had believed it to be. However, the Census Bureau can use differential privacy, to replace the underlying microdata with synthetic microdata created from the original data using randomness of a certain predetermined, publicly known, scale and features. By publishing only statistics computed on the synthetic microdata—or even, as a special case, publishing the entire synthetic data set—the Census Bureau can provide formally provable privacy protections. The more randomness used to create the synthetic microdata—and hence, the greater the accuracy loss—the stronger the privacy-protection guarantees.

Ori Heffetz discusses this question in five parts. While great technical progress has been made, he argues, much more work is needed before getting even close to an acceptable privacy-accuracy combination. He touches on some currently investigated ideas for moving forward, and concludes by connecting the technical questions that practitioners study with the normative questions that only society as a whole can and should answer.

TO IMPACT CONTENTS

Aija Leiponen
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Platform ecosystems as meta-organizations: Implications for platform strategies

Strategic Management Journal, 43, 3, March 2022

LINK TO PAPER

LINK TO VIDEO

Co-authors

- **Tobias Kretschmer,** Munich School of Management, Ludwig-Maximilians-Universität
- **Aija Leiponen,** Professor, Charles H. Dyson School of Applied Economics and Management, Cornell SC Johnson College of Business, Cornell University
- **Melissa Schilling,** Stern School of Business, New York University
- **Gurneeta Vasudeva,** Carlson School of Management, University of Minnesota

Summary

Platform ecosystems have spurred innovation in products and services and improved economic efficiency in various industries and technology sectors. The platform architecture is distinctive in its modular and interdependent system of core and complementary components bound together by design rules and an overarching value proposition. Accordingly, in this special issue article, Leiponen and co-authors conceptualize platforms as metaorganizations, or "organizations of organizations" that are less formal and less hierarchical structures than firms, and yet more closely coupled than traditional markets. To function successfully, platforms require coordination among multiple participants, not all of whose interests are aligned, and so interesting and complex strategic challenges and implications for competition arise.

The authors discuss some of the most salient features of platform ecosystems as meta-organizations, specifically in terms of the sources of authority or power in the ecosystem, the motivation and incentives a platform creates to attract participants, and its governance and coordination structures. They then consider how papers appearing in this special issue reflect the effects of these features, and they close by identifying some promising directions for future research.

TO IMPACT CONTENTS

Benjamin T. Leyden
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Coordinated Capacity Reductions and Public Communication in the Airline Industry

The Review of Economic Studies, 89, 6, November 2022

LINK TO PAPER

Co-authors

- **Gaurab Aryal**, University of Virginia
- **Federico Ciliberto,** University of Virginia
- **Benjamin T. Leyden**, Assistant professor, Charles H. Dyson School of Applied Economics and Management, Cornell SC Johnson College of Business, Cornell University

Summary

Two legal paradigms in most OECD countries are meant to promote market efficiency, but are potentially at odds with one another. On one hand, antitrust laws forbid firms from communicating their strategic choices with each other to deter collusion, while financial regulations promote open and transparent communication between publicly traded firms and their investors. While these latter regulations are intended to level the playing field among investors, policymakers have raised concerns that they may also facilitate anticompetitive behaviors.

The authors investigate the allegation that legacy U.S. airlines communicated via earnings calls to coordinate with other legacy airlines in offering fewer seats on competitive routes. To this end, they first use text analytics to build a novel dataset on communication among airlines about their capacity choices. Estimates from their preferred specification show that the number of offered seats is 2% lower when all legacy airlines in a market discuss the concept of "capacity discipline." The authors verify that this reduction materializes only when legacy airlines communicate concurrently, and that it cannot be explained by other possibilities, including that airlines are simply announcing to investors their unilateral plans to reduce capacity, and then following through on those announcements.

TO IMPACT CONTENTS

Collin Raymond

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Cornell University

Persistent Overconfidence and Biased Memory: Evidence from Managers

American Economic Review, 112, 10, October 2022

LINK TO PAPER

LINK TO VIDEO

Co-authors

- **David Huffman,** University of Pittsburgh
- **Collin Raymond**, Associate professor, Samuel Curtis Johnson Graduate School of Management, Cornell SC Johnson College of Business, Cornell University
- **Julia Shvets**, University of Cambridge

Summary

Overconfidence has often been described as a fundamental bias in human decision making, but whether and how it can be more than an ephemeral phenomenon is an ongoing puzzle. In many of the settings where economic theory posits a crucial role for beliefs about relative performance—the workplace, school, university, and competitive environments more generally—individuals receive repeated performance feedback, which would seemingly lead to the correction of overconfidence. Economists have considered different mechanisms that might generate persistent overconfidence. In this study, Collin Raymond and his co-authors consider motivated beliefs as an explanation for persistent overconfidence.

Individuals may be motivated to preserve unrealistic expectations because they're useful or motivating. Models of motivated beliefs make various assumptions about how individuals are able to sustain overconfidence, for example assuming that individuals can use a technology of biased memory to selectively distort memories of past feedback; basing predictions on overly positive memories, future selves will be overconfident. A motivated beliefs explanation for overconfidence has important implications. Because overconfidence may persist in the face of feedback, individuals may not respond to information in standard ways. Interestingly,the welfare effects of overconfidence are ambiguous and can even be positive.

Media Placements

Our faculty experts are regularly consulted, quoted, published, and interviewed in national and international media. A representative sample of their contributions is provided here, collected from monthly media coverage reports for January-December 2022.

ACCOUNTING

A Newly Public Company Wants to Shake Up the Hotel Industry. Customers Say It's a Scam
Bisnow
Featured Faculty: Michael Paz

The Connection Between a Firm's Investor Base and Media Coverage
Columbia Law Blue Sky Blog
Featured Faculty: Mani Sethuraman, Nicholas Guest

APPLIED ECONOMICS AND POLICY

How Bad Is the Global Food Crisis Going to Get?
New York Times
Featured faculty: Chris Barrett

Hurricane Ian spares fertilizer plants but sends a warning to the US industry
Marketplace
Featured Faculty: Chris Barrett

How war in Ukraine is making people hungry in the Middle East
Vox
Featured Faculty: Chris Barrett

What the war in Ukraine means for energy, climate and food
Nature
Featured Faculty: Chris Barrett

How the Global Food Shortage Helps US Farmers
The Observer
Featured Faculty: Chris Barrett

Cornell to co-lead UN agency's new agrifood initiative
Cornell Chronicle
Featured Faculty: Chris Barrett

An inclusive future? Technology, new dynamics, and policy challenges
Brookings
Featured Faculty: Kaushik Basu

India's overall macroeconomic situation on recovery mode but facing stagflation
The Economic Times
Featured faculty: Kaushik Basu

Putin's War in Ukraine underscores the necessity of supporting democracies everywhere
MarketWatch
Featured faculty: Kaushik Basu

The G20 and G minor
CGTN
Featured faculty: Kaushik Basu

When voters become fans
The Independent
Featured faculty: Kaushik Basu

Self-fulfilling rankings boost agencies' power, influence
Cornell Chronicle
Featured faculty: Kaushik Basu

As diversity rises, US boards still disproportionately white
Associated Press
Featured faculty: Vicki Bogan

Troubled trading app Robinhood hopes to lure back users – with retirement accounts
Marketplace
Featured faculty: Vicki Bogan

TO MEDIA CONTENTS

What is an Oishii Strawberry, and Would You Pay $6 for one? Inside the New World of Fancy Fruit
The Wall Street Journal
Featured faculty: Miguel Gomez

Massive winter storm could keep grocery shelves empty even longer
CNN Business
Featured faculty: Miguel Gomez

Experts see avocado price rise, damage to Mexican producers
The Associated Press
Featured faculty: Miguel Gomez

Avoggedon strikes Philadelphia: One nonprofit gives away thousands of avocados
NPR
Featured faculty: Miguel Gomez

Evidence-Based Crop Management for Organic Dry Bean Farming
Cornell Research
Featured faculty: Miguel Gomez

Food pantry access worth billions nationally, study finds
Cornell Chronicle
Featured faculty: David Just

Downpours From Ian Prompt Florida Treatment Plants to Release Waste
The New York Times
Featured faculty: Catherine L. Kling

Five ways to make sustainability resolution
The National Tribune
Featured faculty: Catherine L. Kling

How the Supreme Court's EPA Ruling May Affect Your Health
Healthline
Featured faculty: Catherine L. Kling

Foreign companies continue to prop up the Kremlin
The Washington Post
Featured faculty: Jura Liaukonyte

Cornell researchers literally tracked people's eyeballs to see if they watched TV commercials
Fast Company
Featured faculty: Jura Liaukonyte

Nearly a third of TV ads play to empty rooms
Cornell Chronicle
Featured faculty: Jura Liaukonyte

Social media boycott of Goya did not harm sales
Cornell Chronicle
Featured faculty: Jura Liaukonyte

Awareness, not mandatory GMO labels, shifts consumer preference
Cornell Chronicle
Featured faculty: Jura Liaukonyte

Extreme weather could push food prices even higher
CNN Business
Featured faculty: Ariel Ortiz-Bobea

How to Keep Crops Alive In a Warmer, Drier World
Bloomberg Green
Featured faculty: Ariel Ortiz-Bobea

'It's tragic': Extreme heat could erase progress on child malnutrition in West Africa, scientists warn
Business Insider
Featured faculty: Ariel Ortiz-Bobea

China's zero-Covid strategy will have a 'fairly devastating effect': Former IMF China head
CNBC
Featured faculty: Eswar Prasad

Yen's Historic Fall Signals Rewrite of Global Currency Playbook
Bloomberg
Featured faculty: Eswar Prasad

Crypto's Future Is Even More Exciting, and Maybe More Volatile, Than Its Present
MarketWatch
Featured faculty: Eswar Prasad

Cryptocurrency could help governments and businesses spy on us
The Washington Post
Featured faculty: Eswar Prasad

Yellen Calls on China to Push Russia to End Ukraine War
The New York Times
Featured faculty: Eswar Prasad

Crypto poses serious challenges for regulators
The Financial Times
Featured faculty: Eswar Prasad

Words matter in food freshness, safety messaging
Cornell Chronicle
Featured faculty: Bradley Rickard

FINANCE

Poets&Quants' Top 50 Undergraduate Professors of 2022
Yahoo Finance
Featured faculty: Jawad Addoum

Cryptocurrency investor losses are being turned into IRS gains – here's how they're doing it
MarketWatch
Featured faculty: Will Cong

Crypto crash: What it means for your digital asset portfolio
MarketWatch
Featured faculty: Will Cong

'The Merge': What to know about the Ethereum upgrade
BNN Bloomberg
Featured faculty: Will Cong

An anatomy of crypto-enabled cyber crime
The Financial Times
Featured faculty: Will Cong

Historic gift funds the deanship and research at the Cornell SC Johnson College of Business
Cornell Chronicle
Featured faculty: Andrew Karolyi

A Tremendous Opportunity to Make Positive Change
Yahoo News
Featured faculty: Andrew Karolyi

Robinhood Was Behind Phantom Surge in Berkshire Hathaway Trade Volume, Study Finds
The Wall Street Journal
Featured faculty: Maureen O'Hara

The reason behind a mysterious trading surge in stocks like Berkshire Hathaway has been revealed
CNBC
Featured faculty: Maureen O'Hara

The Secretive World of MEV, Where Bots Front-Run Crypto Investors For Big Profits
Forbes
Featured faculty: Maureen O'Hara

Data on fired managers' performance may improve investments
Cornell Chronicle
Featured faculty: Scott Stewart

China Trying to Fight Back US Ban on Its Chip Industry
Voice of America
Featured faculty: Lourdes Casanova

Race for Semiconducts Influences Taiwan Conflict
Voice of America
Featured faculty: Lourdes Casanova

New Sanctions on Russia Could Trigger a Default ThatWill be Felt Across the Global Economy
The Observer
Featured Faculty: Lourdes Casanova

This Earth Day, cut through the corporate climate hype
The Verge
Featured Faculty: Glen Dowell

Why Don't Businesses See This Coming?
Responsible Research in Business and Management
Featured faculty: Glen Dowell

Help Wanted: Advancing Women in Leadership
Cornell Research
Featured faculty: Michelle Duguid

On Wall Street, the pandemic is over, at least according to bosses
The Washington Post
Featured faculty: Kevin Kniffin

Saving Management From Our Obsession With Leadership
MIT Sloan Management Review
Featured faculty: Kevin Kniffin

Momentum in the Six Nations - is it real?
Rugby World
Featured faculty: Kevin Kniffin

People are still tipping generously, despite inflation
Quartz
Featured faculty: Tashlin Lakhani

The paradox that leads professionals into temptation
Financial Times
Featured faculty: Sunita Sah

For Justice, Forensic Science Must Be Scientific: The Case of Kevin Keith
Forbes
Featured faculty: Sunita Sah

The Case of Kevin Keith
Kim Kardashian's The System podcast
Featured faculty: Sunita Sah

Sense of 'professionalism' linked to unethical behavior
Cornell Chronicle
Featured faculty: Sunita Sah

The world has a new plan to save nature. Here's how it works - and how it could fail.
Vox
Featured faculty: John Tobin-de la Puente

Consumer confidence hits sustainable demand
Politico
Featured faculty: John Tobin-de la Puente

These eco-friendly debit and credit cards let you help the environment, one swipe at a time
CNBC
Featured faculty: John Tobin-de la Puente

Cornell research informs 'nature finance' for biodiversity negotiators
Cornell Chronicle
Featured faculty: John Tobin-de la Puente

What to Know About Hospitality and Tourism Management Degree Programs
US News & World Report
Featured faculty: Kate Walsh

MARKETING AND MANAGEMENT COMMUNICATION

'Entitled' Woman Expecting Husband to Pay for Everything Sparks Fury
Newsweek
Featured faculty: Emily Garbinsky

Pooling your money is GOOD for your relationship: Couples who combine their finances are more 'connected' and less likely to split up, study finds
Dailymail.com
Featured faculty: Emily Garbinsky

Will pooling their money make couples happier?
The Globe and Mail
Featured faculty: Emily Garbinsky

Can combining finances lead to long-lasting love?
Cornell Chronicle
Featured faculty: Emily Garbinsky

Protecting identities of panelists in market research
Cornell Chronicle
Featured faculty: Sachin Gupta

Advertising and the Public Good
Cornell Research
Featured faculty: Sachin Gupta

Your Loyalty Program Might Be Losing You Money
Harvard Business Review
Featured faculty: Young-Hoon Park

Go Ahead, Get Yourself Something Nice Over the Holidays, Too
Discover Magazine
Featured faculty: Jacqueline Rifkin

Feeling Stressed? Try a Little Holiday 'Self-Gifting'
Futurity
Featured faculty: Jacqueline Rifkin

Why it's hard to treat yourself when you need it most
NPR's Hidden Brain
Featured faculty: Jacqueline Rifkin

You're never too busy for self-gifting, study finds
Cornell Chronicle
Featured faculty: Jacqueline Rifkin

Why people end up collecting Social Security benefits too early
CNBC
Featured faculty: Suzanne Shu

3 common questions about Social Security, answered
CNBC
Featured faculty: Suzanne Shu

Saving for retirement is easy enough - spending it is more complicated
MarketWatch
Featured faculty: Suzanne Shu

Why You Should Think Twice About Wanting to Work on Weekends
The Wall Street Journal
Featured faculty: Kaitlin Woolley

Ex-JPMorgan CEO Says Highly Successful People GEt Outside Their Comfort Zones: 'That's How You Keep Growing'
NBC New York
Featured faculty: Kaitlin Woolley

Social Studies: We like the technologies we were born with
The Boston Globe
Featured faculty: Kaitlin Woolley

Should kids eat what you serve or only what they want? Neither.
The Washington Post
Featured faculty: Kaitlin Woolley

When Someone Asks Your Opinion, Give It
Harvard Business Review
Featured faculty: Kaitlin Woolley

Working, studying in 'off' hours can harm motivation
Cornell Chronicle
Featured faculty: Kaitlin Woolley

Leaving your comfort zone inspires motivation, growth
Cornell Chronicle
Featured faculty: Kaitlin Woolley

OPERATIONS, TECHNOLOGY, AND INFORMATION MANAGEMENT

Some Retailers Are Learning to Love Bulked-Up Inventories
The Wall Street Journal
Featured faculty: Vishal Gaur

More Stores Do Double Duty as Distribution Centers for Online Orders
The Wall Street Journal
Featured faculty: Vishal Gaur

How AI could help bring a sustainable reckoning to hydropower
Popular Science
Featured faculty: Carla Gomes

Cornell University selected for Schmidt AI in Science Postdoctoral Fellowship
WENY
Featured faculty: Carla Gomes

Food delivery apps supersized in recent years, but profits didn’t
Marketplace
Featured faculty: Alex Susskind

Everyone's cutting back due to inflation - here's where Americans are finding the most 'bang' for their 'cut-back buck
Yahoo Finance
Featured faculty: Ori Heffetz

Publications

This listing shows published work for our regular, non-visiting faculty in peer-reviewed journals, book chapters, and scholarly books, between January and December 2022.

Number of unique published articles in peer-reviewed journals: 233
Number of unique published book chapters: 37
Number of unique published scholarly books: 5
Number of unique faculty listed in the report: 130

Published Articles in Peer Reviewed Journals

Nicholas Guest, *Why Do Large Positive Non-GAAP Earnings Adjustments Predict Abnormally High CEO Pay?*, The Accounting Review, 97, 6, October (4th Quarter/Autumn) 2022. With Kothari, S. P.; Pozen, Robert C.

Ryan Guggenmos, *The Relationship Between Non-GAAP Earnings and Aggressive Estimates in Reported GAAP Numbers*, Journal of Accounting Research, 60, 5, December 2022. With Rennekamp, Kristina M.; Rupar, Katarzyna; Wang, Sol Sean.

Ryan Guggenmos, *Theory Testing and Process Evidence in Accounting Experiments*, The Accounting Review, 97, 6, October (4th Quarter/Autumn) 2022. With Asay, Hamilton S.; Kadous, Kathryn; Koonce, Lisa; Libby, Robert.

Robert Libby, *Theory Testing and Process Evidence in Accounting Experiments*, The Accounting Review, 97, 6, October (4th Quarter/Autumn) 2022. With Asay, Hamilton S.; Guggenmos, Ryan; Kadous, Kathryn; Koonce, Lisa.

Yao Lu, *Expected Loan Loss Provisioning: An Empirical Model*, The Accounting Review, 97, 7, November 2022. With Nikolaev, Valeri V.

Asis Martinez-Jerez, *Leader Effects in Competition among Teams: Evidence from a Field Intervention*, The Accounting Review, 97, 1, January (1st Quarter/Winter) 2022. With Casas-Arce, Pablo.

Mark Nelson, *It's Not Only What You Say ... How Communication Style and Team Culture Affect Audit Issue Follow-Up and Auditor Performance Evaluations*, The Accounting Review, 97, 2, March 2022. With Proell, Chad; Zhou, Y.

Michael Paz, *Estimating the Effect of Poker Room Promotions on Player Traffic*, UNLV Gaming Research and Review Journal, 26, 1, 2022. With Sher, Mikhail M.; McCullough, Bruce D.; Zarin, Shabnam.

Kristina Rennekamp, *The Relationship Between Non-GAAP Earnings and Aggressive Estimates in Reported GAAP Numbers*, Journal of Accounting Research, 60, 5, December 2022. With Guggenmos, Ryan; Rupar, Katarzyna; Wang, Sol Sean.

Kristina Rennekamp, *Engagement in earnings conference calls*, Journal of Accounting and Economics, 74, 1, August 2022. With Sethuraman, Subramanian; Steenhoven, Blake.

Mani Sethuraman, *Engagement in earnings conference calls*, Journal of Accounting and Economics, 74, 1, August 2022. With Rennekamp, Kristina M.; Steenhoven, Blake.

P. Yeung, *Skin in the Game: Operating Growth, Firm Performance, and Future Stock Returns*, Journal of Financial and Quantitative Analysis, 57, 7, November 2022. With Cao, Sean S.; Wang, Zhe.

Luo Zuo, *Public Concern About Immigration and Customer Complaints Against Minority Financial Advisors*, Management Science, 68, 11, November 2022. With Law, Kelvin K. F.

Luo Zuo, *Behavioral Economics of Accounting: A Review of Archival Research on Individual Decision Makers*, Contemporary Accounting Research, 39, 2, June 2022. With Hanlon, Michelle; Yeung, Kelvin.

Luo Zuo, *Industry-Specific Knowledge Transfer in Audit Firms: Evidence from Audit Firm Mergers in China*, The Accounting Review, 97, 3, May 2022. With He, Xianjie; Kothari, S.P.; Xiao, Tusheng.

Luo Zuo, *Rocking the Boat: How Relative Performance Evaluation Affects Corporate Risk Taking*, Journal of Accounting and Economics, 73, 1, February 2022. With Do, Truc; Zhang, Huai.

Published Articles in Peer Reviewed Journals

Mathew Abraham, Food systems transformation in Asia – A brief economic history, Agricultural Economics, 53, 6, November 2022. With Pingali, Prabhu.

Mathew Abraham, Aggregation models and small farm commercialization – A scoping review of the global literature, Food Policy, 110, July (3rd Quarter/Summer) 2022. With Verteramo Chiu, Leslie; Joshi, Ekta; Ali Ilahi, Muhammad; Pingali, Prabhu.

Mathew Abraham, COVID-19 and Women's Nutrition Security: Panel Data Evidence from Rural India, Economia Politica, 39, April (2nd Quarter/Spring) 2022. With Gupta, Soumya; Seth, P.; Pingali, Prabhu.

Aaron Adalja, Consumer perceptions of QR code technology for enhanced fluid milk shelf-life information provision in a retail setting, JDS Communications, 3, 6, November 2022. With Lau, S.; Wiedmann, M.

Christopher Barrett, Building research capacity in an under-represented group: The STAARS program experience, Applied Economic Perspectives and Policy, 44, 4, December 2022. With Schreiber, Kelsey L.; Bageant, Elizabeth R.; Shimeles, Abebe; Upton, Joanna B.; DiGiovanni, Maria.

Christopher Barrett, Agri-food Value Chain Revolutions in Low- and Middle-Income Countries, Journal of Economic Literature, 60, 4, December 2022. With Reardon, Thomas; Swinnen, Johan; Zilberman, David.

Christopher Barrett, The Implications of Aggregate Measures of Exposure to Violence for the Estimated Impacts on Individual Risk Preferences, World Development, 157, September 2022. With Rockmore, Marc.

Christopher Barrett, Predicting poverty and malnutrition for targeting, mapping, monitoring, and early warning, Applied Economic Perspectives and Policy, 44, 2, June 2022. With McBride, Linden; Browne, Christopher; Hu, Leiqiu; Liu, Yanyan; Matteson, David S.; Sun, Ying; Wen, Jiaming.

Christopher Barrett, *Caveat utilitor: A comparative assessment of popular resilience measurement approaches*, Journal of Development Economics, 157, June 2022. With Upton, Joanna B.; Constenla-Villoslada, Susana.

Christopher Barrett, *Experimental Evidence on Adoption and Impact of the System of Rice Intensification*, American Journal of Agricultural Economics, 104, 1, January (1st Quarter/Winter) 2022. With Islam, Asad; Malek, Abdul; Pakrashi, Debavan; Ruthbah, Ummul.

Arnab Basu, *Offshoring and labor markets in developing countries*, IZA World of Labor, 499, September 2022. With Chau, Ho Y.

Arnab Basu, *Rethinking Border Enforcement, Permanent and Circular Migration*, Economic Modelling, 108, March 2022. With Chau, Ho Y.; Park, Brian.

Garrick Blalock, *Developing Sustainable Supply Chains: Evidence from Entrepreneurship Training in Ethiopia*, Africa Journal of Management, 8, 1, January (1st Quarter/Winter) 2022. With Nesin, Bourcard; Simons, Andrew M.

Vicki Bogan, *Self-Employment and Mental Health*, Review of Economics of the Household, 20, September 2022. With Fertig, Angela R.; Just, David R.

Vicki Bogan, *Intersectionality and Financial Inclusion in the United States*, American Economic Association: Papers and Proceedings, 112, May 2022. With Wolfolds, Sarah.

Nancy Chau, *Offshoring and labor markets in developing countries*, IZA World of Labor, 499, September 2022. With Basu, Arnab.

Nancy Chau, *Rethinking Border Enforcement, Permanent and Circular Migration*, Economic Modelling, 108, March 2022. With Basu, Arnab; Park, Brian.

Mark Constas, *Toward Core Indicators for Resilience Analysis: A framework to promote harmonized metrics and empirical coherence*, Global Food Security, 35, December 2022. With d'Errico, Marco; Pietrelli, Rebecca.

Dragana Cvijanovic, *Preferences of Institutional Investors in Commercial Real Estate*, Journal of Real Estate Finance and Economics, 65, August 2022. With Milcheva, Stanimira; van de Minne, Alex.

Dragana Cvijanovic, *CEO Compensation and Real Estate Prices: Pay for Luck or Pay for Action?*, Review of Accounting Studies, August 2022. With Albuquerque, Ana; Bennett, Benjamin; Custódio, Cláudia.

Dragana Cvijanovic, *The Wall Street Stampede: Exit as Governance with Interacting Blockholders*, Journal of Financial Economics, 144, 2, May 2022. With Dasgputa, Amil; Zachariadis, Kostas.

Sean Flynn, *The impact of credit rating information on disclosure quality*, Financial Management, 51, 1, April (2nd Quarter/ Spring) 2022. With Chi, Yung-Ling.

Frank Ge, *Modeling and optimizing the beef supply chain in the Northeastern US*, Agricultural Economics, 53, 5, September 2022. With Gomez, Miguel; Peters, Christian.

Frank Ge, *Facility locations in the fresh produce supply chain: An integration of optimization and empirical methods*, International Journal of Production Economics, 249, 108534, July (3rd Quarter/Summer) 2022. With Goetz, Stephan; Cleary, Rebecca; Yi, Jing; Gomez, Miguel.

Miguel Gómez, *Price transmission between international and domestic prices in the Brazilian citrus sector*, International Food and Agribusiness Management Review, 25, 3, 2022. With Alam, Mohammad J.; Patino, Marco Tulio Ospina; de Alcântara, Milla Reis; Begum, Ismat Ara.

Miguel Gómez, *Returns to public investments in clean plant centers: A case study of leafroll virus-tested grapevines in support of cost-effective grape production systems*, Journal of Wine Economics, 17, 3, 2022. With Li, Jie; Troendle, J.; Ifft, Jennifer; Golino, D.; Fuchs, M.

Miguel Gómez, Modeling and optimizing the beef supply chain in the Northeastern US, Agricultural Economics, 53, 5, September 2022. With Ge, Houtian; Peters, Christian.

Miguel Gómez, Public-private strategies to establish a successful avocado export cycle: cases from Colombia, Journal of Agribusiness in Developing and Emerging Economies, 12, 4, August 2022. With Perez, L. F.

Miguel Gómez, Sell now or later? A decision-making model for feeder cattle selling, Agricultural and Resource Economics Review, 51, 2, August 2022. With Yan, Minhao; Schmit, Todd M.; Baker, Michael J.; LeRoux, Matthew N.

Miguel Gómez, Plural forms and differentiation strategies in the agri-food sector: Evidence from the US wine industry, Agribusiness, 38, 3, July (3rd Quarter/Summer) 2022. With Miranda, Bruno V.; Ross, Brent; Franken, Jason.

Miguel Gómez, Farm size affects the use of agroecological practices on organic farms in the United States, Nature Plants, 8, 8, July (3rd Quarter/Summer) 2022. With Liebert, Jeffrey; Benner, Rebecca; Kerr, Rachel B.; Bjorkman, Thomas; De Master, Kathryn T.; Gennet, Sasha; Hart, Abigail K.; Kremen, Claire; Power, Alison G.; Ryan, Matthew R.

Miguel Gómez, Facility locations in the fresh produce supply chain: An integration of optimization and empirical methods, International Journal of Production Economics, 249, 108534, July (3rd Quarter/Summer) 2022. With Ge, Houtian; Goetz, Stephan; Cleary, Rebecca; Yi, Jing.

Miguel Gómez, How do transaction costs, capabilities and networks influence the procurement strategies of small agri-food firms? Evidence from the wine industry, Journal of Small Business and Enterprise Development, 29, 4, July (3rd Quarter/Summer) 2022. With Miranda, Bruno V.; Ross, Brent; Franken, Jason.

Miguel Gómez, Eco-labels matter: coffee consumers value agrochemical-free attributes over biodiversity conservation., Food Quality and Preference, 98, June 2022. With Gatti, Nicholas; Bennett, Ruth E.; Stillett, T. S.; Bowe, Justine.

Miguel Gómez, *Toward a reduced meat diet: University North American students' acceptance of a blended meat-mushroom burger*, Meat Science, 187, May 2022. With Sogari, Giovanni; Li, Jie; Wang, Qian; Lefebvre, Michele; Huang, Shihua; Mora, Cristina.

Miguel Gómez, *Impacts of Minimum Wage Increases in the US Retail Sector: Full-time versus Part-time Employment*, Journal of Agricultural and Resource Economics, 47, 2, May 2022. With Yonezawa, Koichi; McLaughlin, Edward W.

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