



JANUARY 17TH, 2020

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Topic:

FEBRUARY 21ST, 2020

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Topic:

FEBRUARY 7TH, 2020

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Topic:

MARCH 6TH, 2020

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Topic:

sectional Differences in Financial Risk

FEBRUARY 14TH, 2020

Mona Sinha

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Topic:

APRIL 24TH, 2020

Nikki MacKenzie

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Scheller College of Business, Georgia Tech

Topic: *How Alumni Affiliation and Fatigue Affect the*

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Colleen Harmeling

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Marketing, through the Eyes of the Stigmatized

ABSTRACT

A stigma is an attribute of a person that deviates from what others consider normal and is a source of social devaluation. It can affect consumer behavior and represents a major hurdle to marketers in certain industries (e.g., healthcare). Two field experiments—manipulating the marketing communications sent to 1,453 consumers diagnosed with 88 diseases of varying stigma levels—and two laboratory studies reveal that stigmatized consumers decode aspects of marketing communications as audience cues that they use to identify observers of their potential consumption. With these cues, they infer whether an audience will devalue them due to their stigma and determine how to respond to marketing communications. Among stigmatized consumers, only cues that signal that the audience (1) possesses similar deviant attributes and (2) has benevolent intentions reduce anticipated social devaluation, which affects consumption behaviors (program enrollment, long-term engagement; e.g., 200% click-through increase). When these cues imply unfavorable audiences, stigmatized consumers are more interested in products that promise to alleviate the stigma but that might be associated with higher risk (e.g., bodily harm).

FEBRUARY 7TH, 2020

Arun Rai

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How Will the AI Genie Behave

ABSTRACT

We are witnessing the increasing ubiquity of AI, with accelerating deployment in a wide variety of task domains, entrepreneurial activity across industries, and embedding in the core processes of digital platforms and firms. Alongside the increasing ubiquity of AI, we are encountering broad unintended consequences, both beneficial and harmful.

These unintended consequences are arising from unexpected behaviors and downstream effects that emerge through interactions of AI agents with the environment and other agents. To be able to control the actions of AI in ways that harvest its benefits while minimizing harm, we need to develop an integrated understanding of AI behavior in the environments in which it is deployed. I will offer a perspective to develop this integrated understanding through research that investigates how AI agents acquire their behavior, how the behavior is triggered and enacted, the interaction dynamics of AI agents with other agents that lead to unintended consequences, and the influence of policy decisions on how AI systems evolve.

Paid-in Capital, Earned Capital, and Cross-sectional Differences in Financial Risk

ABSTRACT

We examine whether the distinction between two components of equity – paid-in capital and earned capital – is

As stated in the title, this is a cross-sectional study of financial risk. The sample consists of 1,000 firms from the Compustat database. We use a risk-adjusted return measure to assess the risk of each firm. The results show that firms with high paid-in capital have higher risk than firms with high earned capital. This is true for both public and private firms. The results are robust to various specifications and control variables. The findings suggest that the distinction between paid-in capital and earned capital is important for understanding cross-sectional differences in financial risk.

APRIL 24TH, 2020

Nikki MacKenzie

How Alumni Affiliation and Fatigue Affect the Likelihood of Evidence Collection

ABSTRACT

In a profession with high turnover, auditors often transition from their firm to an audit client. However, regulators and researchers are concerned about lingering relationships between auditors and their former colleagues which might represent a threat to auditor independence. While the limited research investigates the influence of alumni affiliation during later phases of the audit, our study examines the effect of alumni affiliation during evidence collection. We predict and find that alumni affiliation can benefit the audit in some circumstances by reducing the perceived social mismatch between the auditor and client documented in the literature. Additionally, we expect a common feature of the audit environment, fatigue, may reverse any positive effects of affiliation. We find that non-fatigued auditors interacting with an affiliated client collect more evidence compared to those with a non-affiliated client. We also find that with an affiliated client, fatigued auditors collect less evidence than non-fatigued auditors, and this effect is minimal with auditors who have a non-affiliated client. These results inform regulators, practitioners, and financial statement users by demonstrating that alumni affiliation may not always have a negative impact on audits, as long as auditors are not experiencing fatigue.