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JANUARY 22ND, 2016

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**Topic:** *Social Media and Selection: How does New  
Technology Change an Old Game?*

FEBRUARY 5TH, 2016

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**Topic:** *Self-Efficacy Conceptualizations in IS*

FEBRUARY 19TH, 2016

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# Social Media and Selection : Has New Technology Changed Old Games?

## ABSTRACT

A variety of sources indicate decision makers use social media, such as Facebook and LinkedIn, to make decisions regarding potential employees. Unfortunately, there is scant academic research on the implications of this practice. To shed light on the relationship between social media and selection, we investigate whether applicants' political attitudes and individuating information (i.e., job-related information) found on social media impact decision makers' evaluations

# Self Efficacy Conceptualization in IS

## ABSTRACT

Computer self efficacy is one of the more important construct in Information Systems research. Over the years, IS researchers have debated about the multifaceted nature. In spite of the extensive research, we content that for information

FEBRUARY 19TH, 2016

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## State Contract Law and the Use of Accounting Information in Debt Contracts

### ABSTRACT

“We study the relation between state contract law and the use of balance-sheet and income-statement based covenants in debt contracts. Balance-sheet based covenants are argued to ex ante resolve debtholder-shareholder conflicts, whereas income-statement based covenants are considered to serve as trip wires that trigger the switch of control rights ex post. Importantly, it is more difficult for lenders to exert their control rights ex post if the contract law is more favorable to debtors (i.e., the law is pro-debtor). We therefore ask whether lenders using prodebtor law are more likely to rely on balance-sheet based covenants, and our evidence provides an affirmative answer to this question. Pro-debtor (pro-lender) state contract law is negatively associated with the probability that the contract includes an income-statement based covenant (a balance-sheet based covenant). Moreover, we extend our inquiry beyond financial covenants and find additional evidence that lenders using the law of pro-debtor states are more likely to rely on contractual features that do not require enforcement of control rights. In particular, we document that borrowing base restrictions, which limit the amount a lender provides to the borrower based on the borrower’s working capital assets, are more common in contracts that are governed by pro-debtor state contract law.”

# Disclosure of Goodwill Slack: Determining the Cause

## ABSTRACT

Recently, the SEC has added a principle-based requirement to the disclosures for goodwill. The rule requires firms

MARCH 18TH, 2016

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## Visualization and Economic Simulation in the Classroom: Data in Practical Applications

### ABSTRACT

Two of the greatest technological advances over the last two decades have been the proliferation of easy to access data and the opportunity to analyze and visualize this data cost effectively with spreadsheet and statistical software programs. Today, data relevant to business decisions are available for free from the World Bank, World Economic Forum, the Penn World Tables, and Yahoo Finance, just to name a few. Likewise, spreadsheet calculations are available at little or no direct cost from Microsoft (Excel), Google (Sheets), or Open Office (Calc). Many statistical software analysis programs like R or Gretl are also free. The combination of both the proliferation of readily available data and its cost effective analysis and visualization provides new opportunities for research and teaching, breathing real world life into the study of business and economics. Through the internet connectivity of the classroom, this may even happen spontaneously. In this presentation, we want to discuss three examples of how to enhance research and teaching by blending real world data with theoretical applications. First, we use data from the World Economic Forum to create a global business risk and opportunity index. Second, we use data from the World Health Organization to estimate the economic burden of disease. Our third and final example uses the Solow Growth model to illustrate public policy simulations.

# The Role of Analysts in Resource Allocation: Evidence from Financial Analysts' Public

## ABSTRACT

Analysts, especially all-star analysts, curtail wasteful innovation and play a beneficial role in resource allocation in the economy. Specifically, analysts do not hinder innovation in firms that are efficient innovators, but curtail innovation among poor-quality innovators. These findings are robust when considering two different identification strategies that