

# Coles Seminar Series

## Spring 2015



JANUARY 23RD, 2015

**Jennifer Hutchins**

Kennesaw State University

**Topic:** *Doing Good:*

*One Behavior and One TV Show at a Time*

MARCH 6TH, 2015

**Reza Vaezi.**

Kennesaw State University

**Topic:** *User Satisfaction*

*with Information Systems:*

*A Comprehensive Model of Attribute Satisfaction*

FEBRUARY 6TH, 2015

**Barry Babin**

Louisiana Tech University

**Topic:** *Black, White and Gray in*

*Business Research Publication*

MARCH 27TH, 2015

**Rani Hoitash**

Bentley University

**Topic:** *Measuring Accounting*

*Complexity with XBRL*

FEBRUARY 20TH, 2015

**Merrill Warkentin**

Mississippi State University

**Topic:** *Reducing the Insider Threat:*

*Emerging Research on Improving Employee*

*Security Policy Compliance*

APRIL 17TH, 2015

**Benedikt Quosigk**

Kennesaw State University

**Topic:** *Do Nonprofit Hospital Managers*

*Use IRS Consolidation Discretion*

*to Manage Program Ratios?*

JANUARY 23RD, 2015

**Jennifer Hutchins**

Assistant Professor of Marketing  
Coles College of Business, Kennesaw State University

**Christine Kowalczyk**

Assistant Professor  
Department of Marketing & Supply Chain Management  
College of Business, East Carolina University

## **Doing Good: One Behavior and One TV Show at a Time**

### **ABSTRACT**

Social marketing and product placement are two common marketing practices. Consumers are seeing the merging of these two concepts through television programming's behavior placements, which are the incorporation of social behaviors into television program story lines to sway viewers to adopt these actions. A major television network has adapted this concept by incorporating environmentally themed messages into its programming. The purpose of this research is to introduce the concept of "behavior placements" and discuss the effect of these embedded messages on consumers' green attitudes and intentions. Through an example featured in the television sitcom, *The Office*, the research supports the advancement of the behavior placement concept. Implications and future research directions are presented.

Key words: Behavior Placement, Environmental Consciousness, Skepticism, Perceived Realism, Product Placement, Social Marketing, Attitudes Toward Environmental Behavior Placement

FEBRUARY 6TH, 2015

**Barry Babin**

Max P. Watson, Jr. Endowed Professor and Chair  
Department of Marketing and Analysis  
College of Business, Louisiana Tech University

## **Black, White and Gray in Business Research Publication**

### **ABSTRACT**

The workshop presents a discussion of issues related to academic research integrity. Although some issues are clearly understood as unethical and a breach of professional integrity in publishing research, such as out and out plagiarism of another's work, other issues are not so clearly recognized as problematic, such as partial plagiarism of one's own work (copying sections of previously published articles). We will present some case histories of publications that proved problematic and the potential forces that motivated the authors, when knowingly, to publish or seek to publish illegitimate research. What happens to the paper and authors once an integrity issue is uncovered? In addition, an overview of the typical journal review process will be presented to examine ways that potential integrity issues are rooted out prior to publication of a refereed journal article.

FEBRUARY 20TH, 2015

**Merrill Warkentin**

Professor of MIS and Richard Adkerson Notable Scholar  
College of Business, Mississippi State University

## **Reducing the Insider Threat: Emerging Research on Improving Employee Security Policy Compliance**

### **ABSTRACT**

Organizational insiders (mainly employees) are universally identified as the weakest link and the greatest threat to information security. Recent publicly disclosed breaches highlight this concern. Internal threats range from outright malicious attacks to careless unintentional security policy violations that lead to data exfiltration and other negative outcomes. I will present the results of several recently published and recently accepted research studies that address the emerging science and art of improving security policy compliance among employees, including several projects that address the efficacy of various techniques for targeting employees with customized security education, training, and awareness (SETA) programs. We will explore new findings regarding the use of fear appeals and deterrence, new evidence about the role of individual differences and their impact on message acceptance, and new findings from fMRI research about neural correlates of security behaviors that point to interesting cognitive processes within the brains of security message recipients. We will also explore the practical implications of these research findings that may help managers tailor their efforts to improve security policy compliance among employees.

MARCH 6TH, 2015

**Reza Vaezi**

Assistant Professor of Information Systems  
Coles College of Business, Kennesaw State University

## **User Satisfaction with Information Systems: A Comprehensive Model of Attribute Satisfaction**

### **ABSTRACT**

Satisfaction with information systems (IS), as an indicator of IS success, has been the subject of many studies since the inception of the field. Understanding the basis on which users form their perceptions of satisfaction has been a key area of focus. Of the many factors that have been studied, it is suggested that information quality, system quality and service quality are three major antecedents of user satisfaction with an IS. However, most studies have included only one or two of these determinants in their user satisfaction models. Prior studies have also been mostly concerned with information quality and system quality with later studies focusing on or including service quality. Further, most studies focus on the evaluative processes (i.e. assessments of quality) that inform user satisfaction. Only a few consider the outcome of these evaluations (e.g. information satisfaction, system satisfaction) and their role in determining overall user satisfaction, where overall satisfaction represents a summary judgment of one's satisfaction with the individual aspects (or attributes) that make up the IS being evaluated. This is particularly important as satisfaction with aspects (or attributes) of an object or experience is considered a more direct and hence a more accurate predictor of overall satisfaction. This study therefore investigates the effects of user satisfaction with three key IS aspects (i.e. information, system, and service) on overall satisfaction with an IS through introducing a comprehensive attribute-level model of satisfaction.

MARCH 27TH, 2015

**Rani Hoitash**

Associate Professor, Accountancy  
Gibbons Research Professor of Accounting  
Certified Information System Auditor (CISA)  
Bentley University

**Udi Hoitash**

Denise and Robert DiCenso research fellow  
D'Amore-McKim School of Business  
Northeastern University

## Measuring Accounting Complexity with XBRL

### ABSTRACT

Using eXtensible Business Reporting Language (XBRL) filings, we propose two measures of accounting complexity that focus on the preparation of the financial reports. The first is based on the number of US GAAP XBRL Taxonomy tags reported in the annual financial filings. The second is based on the number of customized (extended) XBRL tags that are created by companies when the Taxonomy does not include suitable tags to represent company-specific accounting concepts. Based on existing theory, we conjecture that high volume and more unique company-specific accounting information complicate the preparation of the financial reports. We validate these measures by examining their association with several proxies for financial reporting quality. We find that the proposed accounting complexity measures are strongly associated with increased likelihood of issuing financial statement restatements, disclosing material weaknesses in internal controls and with higher level of abnormal accruals. Greater complexity is also positively associated with higher audit fees. The two proposed measures are distinct from proxies for operating complexity and financial reports readability, and exhibit more consistent association with measures of financial reporting quality.

JEL Classification: M41, M43

Keywords: Accounting Complexity, XBRL, Financial Reporting Quality, Restatements, Internal Controls, Audit Fees, Accruals

APRIL 17TH, 2015

**Benedikt Quosigk**

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Coles College of Business, Kennesaw State University

**Dana A. Forgione**

Janey S. Briscoe Endowed Chair in the Business of Health  
Professor of Accounting  
College of Business, University of Texas at San Antonio

## **Do Nonprofit Hospital Managers Use IRS Consolidation Discretion to Manage Program Ratios?**

### **ABSTRACT**

This paper examines nonprofit (NP) hospital's use of IRS consolidation discretion to manage program ratios. Some NP hospitals file consolidated group returns of IRS form 990 with their affiliates; however, many choose to file independently of their affiliates. This discretion can have a significant impact on program ratios, the widely used NP performance measure. We are the first to examine discretionary consolidation practices in the NP setting. We use the National Center for Charitable Statistics (NCCS) Form 990 database and find evidence that consolidation discretion is utilized to manage accounting disclosures. In our sample of 6,189 hospital-year observations, we find that hospitals that have affiliates but do not consolidate have a higher program ratio and a higher abnormal program ratio. Our results indicate that off-balance sheet supporting affiliates and consolidation discretion are used to manage NP hospital performance measures. We call on the IRS and the FASB to reconsider consolidation guidance for NP organizations.

Keywords: Disclosure management; off-balance sheet; non-profit; hospitals; program expense; resource dependency theory.