

Coles Seminar Series

Spring 2021



JANUARY 22ND, 2021

Stefan Sleep

Assistant Professor of Professional Sales
Coles College of Business, Kennesaw State University

Topic: Can Marketing and IT Be Friends?: The Impact of Information Strategy, Structure, and Processes on Business Performance

FEBRUARY 12TH, 2021

Weiwei Chen

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

Topic: Marijuana Laws and Traffic Fatalities

MARCH 5TH, 2021

John Abernathy

Associate Professor of Accounting
Coles College of Business, Kennesaw State University

Topic: Is Pension Plan Information Risk Relevant to Credit Ratings? Level 3 Fair Value Pension Assets and Pension Plan Audit Quality

MARCH 19TH, 2021

Graham Lowman

Assistant Professor of Organizational Behavior/
Human Resource Management
Coles College of Business, Kennesaw State University

Topic: Psychological Network Analysis: A Novel Approach to Modeling Cognitive Structures

APRIL 9TH, 2021

Dominic Thomas

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

JANUARY 22ND, 2021

Stefan Sleep

Assistant Professor of Professional Sales
Coles College of Business, Kennesaw State University

Can Marketing and IT Be Friends?: The Impact of Information Strategy, Structure, and Processes on Business Performance

ABSTRACT

Marketers are increasingly becoming engaging in information management activities or being tasked with advanced technology infrastructure decisions to effectively collect and analyze information. To address the increasing role of information and technology in marketing strategy, the focus of this research is twofold. First, this study investigates the impact of information management on the quality of information available: How are firms managing information (strategy, structure, process) to provide high quality information? The second research question is: How do relational (e.g., collaboration) elements impact the role of information use on information quality and firm performance? Utilizing a survey of 287 marketing and IT managers, we examine the impact of information governance and marketing IT collaboration on firm performance.

FEBRUARY 12TH, 2021

Weiwei Chen

Assistant Professor of Economics

Coles College of Business, Kennesaw State University

Marijuana Laws and Traffic Fatalities

ABSTRACT

Marijuana laws and related policies have changed dramatically over the last three decades. While several studies have examined the relationship between marijuana laws and traffic fatalities, some of the research is becoming outdated and existing evidence remains inconclusive. Our research uses data from the Fatality Analysis Reporting System (FARS) for the years 1990 to 2018 to reexamine the effects of sequential introduction of state-specific medical and recreational marijuana laws on overall and crash-specific (e.g., time of day, alcohol involved, young drivers) traffic fatalities. Employing a difference-in-differences approach, we find that medical marijuana laws significantly impact traffic fatalities, with a smaller and often non-significant effect for recreational marijuana laws. Specifically, the implementation of medical marijuana laws and the opening of medical marijuana dispensaries are associated with a 9% annual reduction in total traffic fatalities. An event study indicates that the effects diminish somewhat at five years post implementation.

MARCH 5TH, 2021

John Abernathy

Associate Professor of Accounting

Coles College of Business, Kennesaw State University

Is Pension Plan Information Risk Relevant to Credit Ratings? Level 3 Fair Value Pension Assets and Pension Plan Audit Quality

ABSTRACT

The purpose of this study is to investigate whether Level 3 fair value assets held by a company's defined benefit pension plan(s) are relevant to credit ratings, and whether the perceived quality of the pension plan's audit affects this relevance. Using a sample of 1,717 firm years from fiscal years 2011 to 2015, we find that Level 3 fair value pension plan assets are negatively associated with credit ratings. We further find a significant positive relationship between Big 4 pension plan auditors and credit ratings, suggesting that audit quality of the pension plan is associated with credit ratings. Furthermore, moderation tests indicate that Big 4 pension plan auditors completely moderate the negative association between Level 3 fair value pension plan assets and credit ratings. Finally, we find a significant positive relationship between full-scope audits and credit ratings. Moreover, the moderation tests find that full-scope pension plan audits completely moderate the negative association between Level 3 fair value pension plan assets and credit ratings. Our findings suggest that credit rating agencies consider the riskiness of a firm's pension plan assets in assigning credit ratings. We further provide evidence that quality pension plan audits add value for creditors.

MARCH 19TH, 2021

Graham Lowman

Assistant Professor of Organizational Behavior/Human Resource Management
Coles College of Business, Kennesaw State University

Psychological Network Analysis: A Novel Approach to Modeling Cognitive Structures

ABSTRACT

Cognitive structures are used to understand and categorize information. Often, these structures consist of a set list of attributes that are prototypical of particular objects or ideas. When an individual is exposed to a new environmental stimulus, an individual's cognitive structures are activated and compared against the attributes observed in the stimulus. The more similar the perceived attributes of the stimulus are (e.g., the observed behaviors of a leader) to the attributes of a particular cognitive structure (e.g., the individual's concept of a "good" leader), the stronger the association is between the stimulus and the category membership for that structure. This process allows individuals to organize and make sense of their environment. Despite this theoretical understanding of cognitive structures, aligning theory with empirical approaches has been a notably difficult undertaking. Psychological network analysis ("PNA") offers a potential remedy for this shortcoming. Demonstrated across a number of research domains (leadership, entrepreneurship, organizational culture, and work-life balance), early results provide support for PNA as viable tool for researchers interested in modeling cognitive structures. Therefore, the aim of this presentation will be to introduce and demonstrate the utility of PNA, as well as solicit feedback on how this novel approach might be further advanced and employed.