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ENGAGEMENT INNOVATION IMPACT

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WHAT DO INTEREST INVENTORIES MEASURE? THE CONVERGENCE AND CONTENT VALIDITY OF FOUR RIASEC INVENTORIES

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Despite the widespread use of RIASEC interest inventories, little is known about whether these inventories actually measure the same core constructs and provide similar career recommendations to individuals. This study investigates the construct validity among four major interest inventories—the Self-Directed Search (SDS), O*NET Interest Profiler (IP), ACT Interest Inventory (UNIACT), and Strong Interest Inventory (SII). Results showed that RIASEC interest scores from the four inventories were highly correlated, but the measures often gave respondents different high-point codes. Item content analysis revealed that the basic interests reflected in each RIASEC scale both overlapped and diverged across inventories, providing an explanation for why RIASEC inventories are not interchangeable. We integrate findings across our analyses to offer cautionary notes for choosing among established RIASEC inventories and interpreting interest results. Furthermore, we also provide recommendations for constructing the next generation of basic interest inventories.





THE ENTRENCHMENT OF THE IDEAL WORKER NORM DURING THE COVID-19 PANDEMIC: EVIDENCE FROM WORKING MOTHERS IN THE UNITED STATES

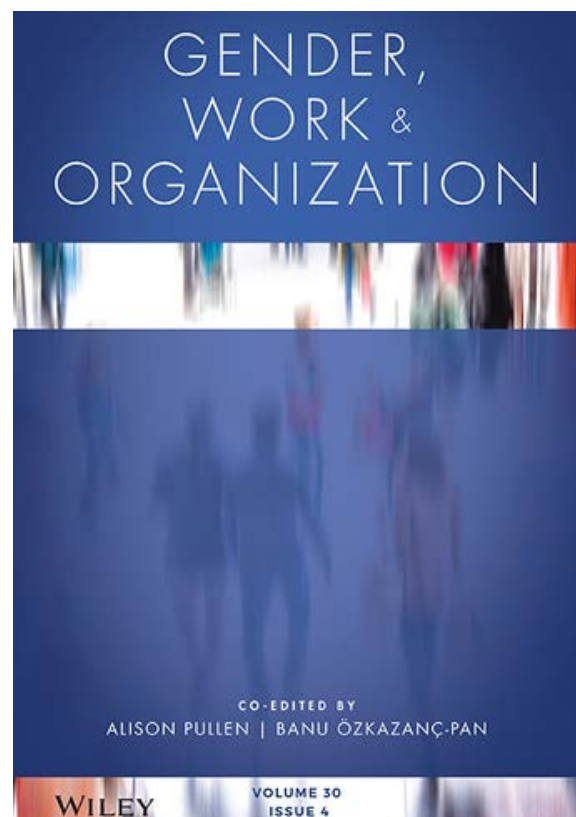
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Dr. Mona Zanhour, Management

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We study shifts in the ideal worker culture as experienced by working mothers across organizations in the United States during the COVID-19 pandemic. Experiences of 53 interviewees who attended to increased responsibilities across both work and family domains revealed an entrenchment of the ideal worker culture across nearly all organizations and professions. This manifested in three levels: as (1) a reinforced ideal worker culture in the workplace through work intensification, increased competitiveness, and surface-level support; (2) the reinforcing of organizations' ideal worker norms at home, with gendered division of space and labor; and (3) experienced internalized ideal worker norms in the expectations working mothers maintained for themselves. These findings offer insight into the lives of working mothers during the COVID-19 pandemic and the challenges which have pushed many mothers to reduce work hours or leave the

workforce. Highlighting the intricate nature of the entrenchment of the ideal worker culture informs implications for theory of gendered organizations and for organizational practice.





FINANCIAL LITERACY IN FOR- PROFIT VS. PRO-SOCIAL PEER TO PEER LENDING

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Dr. Laura Gonzalez, Finance

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Peer-to-peer (P2P) lending facilitates direct online lending and aims to provide financial inclusion and investment returns. Lender goals range from for-profit to pro-social and objective information is limited, which highlights the need to examine heuristics.

This study examines 1,347 lending decisions by finance students on a mock P2P site.

Testimonials were used to randomly condition the financially literate lenders towards for-profit or pro-social decision-making. Each investor evaluated three loans. The three loan applications were identical except for a female or male headshot (vs an icon) and random reports of 50% funding for the female or male loan in 3 days (vs 11 days for opposite gender and 7 for icon). Previous research surveys students on a mock platform (Gonzalez, 2020) and reports similar heuristics and lifelike decisions in student and general population samples (Gonzalez and Komarova, 2014).

Findings

Lenders randomly conditioned towards pro-social lending state lower trust in borrowers. However, pro-social investors state lower risk in P2P lending and higher financial literacy. Second, pro-social investors are more confident when lending to borrowers highly trusted by other lenders, especially if the popular loan applicant is female. Third, pro-social conditioning increases lending to male applicants when the popular loan applicant is female. Fourth, pro-social investors who have experienced financial trauma have greater confidence in bad loan recovery.

This is the first study of heuristics in pro-social vs for-profit P2P lending. In addition, it shows that testimonials can effectively condition lending goals and affect trust and risk perceptions.



DOING WELL WHILE DOING GOOD? GENDER EFFECTS IN PRO-SOCIAL PEER-TO-PEER LENDING

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Dr. Laura Gonzalez, Finance

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Top Ten Download List, Social Science Research Network (SSRN) 2021

The 2008 and 2020 crises reinvigorated discussions on the need to deepen financial inclusion through fintech. Peer-to-peer (P2P) lending facilitates pro-social direct lending to less “bankable” strangers while providing returns to at-times less experienced lenders. Information asymmetries and credit risk are substantial, and previous research finds suboptimal heuristics in for-profit lenders (Gonzalez, 2022). This study examines further the role of gender to facilitate “doing well while doing good”.

This study examines 663 pro-social lending decisions by finance students on a mock P2P site. Testimonials were used to condition participants towards pro-social decision-making. Each participant was asked to make three lending decisions. The three loan applications were identical except for a female or male headshot (vs a control icon), and a randomly assigned difference in the trustworthiness or popularity of the male vs female loan

applications among other lenders. Loan popularity is reported as a lower number of days needed to fund half the identical loan amount requested in the three loan applications (3 vs 11 days for headshot applications, and 7 days for control one).

Findings

Self-recognition in similar-age borrowers is more pronounced for lenders who have experienced financial trauma. Second, male lenders report higher confidence in their financial literacy and cash collateral. Third, cash collateral increases lending only to female borrowers. Fourth, higher perception of one's financial literacy increases confidence only when lending to females.

This is the first study to examine the role of gender, financial literacy, identification with borrowers, and collateral perception in pro-social P2P lending.



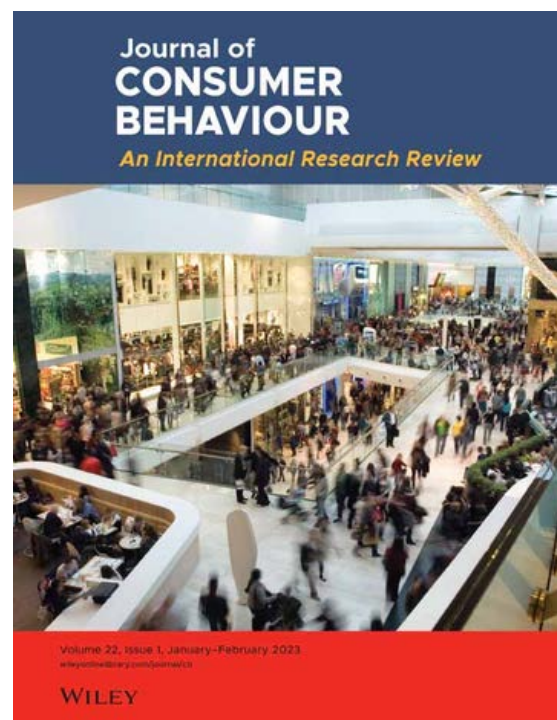
AN EMPIRICAL INVESTIGATION OF REGIONAL DIFFERENCES IN CONSUMPTION BEHAVIORS IN AN EMERGING ECONOMY

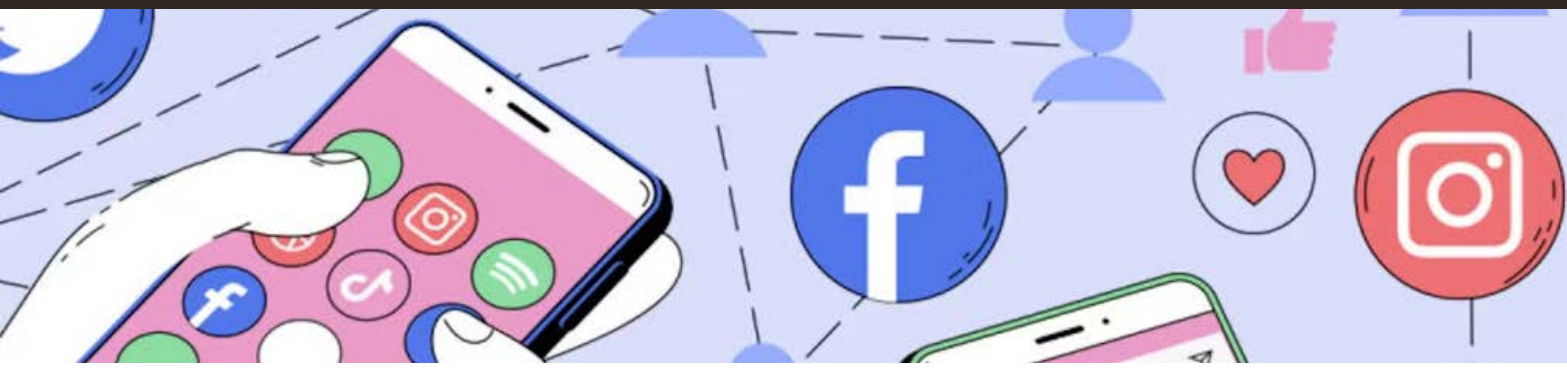
Published November 16, 2022

Dr. Hieu Nguyen, Marketing; Stephanie An Oneto

<https://doi.org/10.1002/cb.2120>

Widely regarded as one of the most dynamic economies in Southeast Asia, Vietnam has increasingly attracted scholarly interest from diverse business disciplines. However, previous marketing research on Vietnam largely treats the country as a homogenous society. We draw on the literature in sociology, geography, history and predict that significant regional differences exist in consumers' consumption behaviors between the North and South of Vietnam, bearing important implications for international marketers. Using secondary survey data collected by an international market research firm, we show that consumers in Hanoi (HN) and Ho Chi Minh City (HCMC) differ greatly in how they perceive the impact of an economic crisis, how they change their consumption behaviors as a result, and whether they will cut back on spending on themselves, their families, and children. Our results also demonstrate that HN and HCMC consumers differ in their attitude toward luxury product consumption, attitude toward advertising, and marketing versus non-marketing controlled sources of information. Our research provides important implications for both managers and researchers interested in this fast-growing economy.





GENDER AND INTERNATIONAL MARKET ENGAGEMENT OF EARLY-STAGE SOCIAL SERVICE ENTREPRENEURS: EXPLORING THE ROLES OF ENTREPRENEURIAL EXIT EXPERIENCE AND INNOVATION

Published December 2022

Dr. Qiu Tianjiao, Marketing

Journal of Developmental Entrepreneurship, Volume 27, Issue 4, 1-25.

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The sole-authored paper empirically examines how gender affects international market engagement through its effects on entrepreneurial exit experience and innovation in early-stage social service ventures across different countries. International market engagement of early-stage social service ventures represents one of the critical barometers for venture development in the modern market. The modern information age centering on new ideas and technology has broadened the geographical competition space. In recent decades, digital transformation has been the strongest catalyst that paves the way for increased international marketing opportunities in social service ventures. For example, social media platforms, such as YouTube and Podcasts, break down the physical barriers across nations and allow early-stage entrepreneurs in the education sectors to reach global customers. International market engagement in early-stage social service ventures provides entrepreneurs with the benefits of broader market access, wider brand

awareness, and lower market risks through diversified revenue sources. Despite the increasing importance of international market engagement in social service ventures, there is a dearth of empirical research exploring gender gaps in international market engagement and how gender differences in entrepreneurial learning influence the international market engagement of early-stage social service entrepreneurs. The study bridges the research gaps, and the empirical findings from generalized linear mixed models with SAS GLIMMIX procedures support the direct effect of gender on international market engagement and the indirect effect of gender on international market engagement through entrepreneurial exit experience and innovation in early-stage social service ventures. The study shows significant gender gaps in the international market engagement of early-stage social service ventures owned by male and female entrepreneurs. The gaps appear to be rooted in gender differences in experiential learning resulting from entrepreneurial exit experience and innovation. The paper calls on governments to build gender-aware ecosystems that engage female entrepreneurs in experiential learning and innovation, thereby empowering them to grow through active international market engagement in early-stage social service ventures.



THE EFFECTS OF TEAM-BASED ACTIVE LEARNING AND EMBEDDED TUTORS IN THE FIRST COURSE IN ACCOUNTING

Published 2023

Dr. Sudha Krishnan, Accountancy; Sabrina Landa, Accountancy; Dr. Ping Lin, Accountancy; Dr. Jasmine Yur- Austin, Finance
The Effect of Team-Based Active Learning and Embedded Tutors - ProQuest

We evaluate the impact of teams-based active learning mode on student performance in the first course in accounting as compared to a traditional instructor-led passive mode. We find positive results for active learning mode, indicating its impact on the long-term knowledge retention. We also test the effect of embedded (in-class) peer-to-peer tutors in the active learning mode. The averages of all three exams of sections with embedded tutors are all significantly higher than those with no embedded tutors. When controlled for the time spent with traditional outside tutors, the role of the embedded tutors remains significant in Exam 1 and 2.





MOBILIZING A NATION: PERSUASIVE APPEALS IN VIETNAMESE WAR POSTERS

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Dr. Hieu Nguyen, Marketing

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How did the government of North Vietnam use propaganda posters during the Vietnam War (1955–1975) to rally Vietnamese people's support of its war efforts and successfully drive the Americans out of Vietnam? Through an interpretive analysis of the iconography and texts found in 141 posters, this study demonstrates four thematic appeals in Vietnamese posters during the Vietnam War: 1/ Emotional appeals (hate and sympathy; pride and indomitability); 2/ Social unity (dedication; allegiance and solidarity); 3/ Authority and leadership; and 4/ Idealized future. The study delivers fresh insights for research in social marketing, communication, art history, political science, and Asian studies.





SHAREHOLDERS' PERCEPTION OF AUDITOR TYPE AND TIMING OF AUDITOR ENGAGEMENT: EVIDENCE FROM AUDITOR RATIFICATION

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Dr. Jennifer Howard, Accountancy; Myungsoo Son, Hak Joon Song

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The U.S. Treasury's Advisory Committee on the Auditing Profession (ACAP) recommends that all publicly-traded companies seek shareholder ratification of the auditor selected for the upcoming fiscal year. However, the ACAP notes that shareholders may not have enough information about audit quality to make the ratification decision and recommends that the Public Company Accounting Oversight Board (PCAOB) (2015) develop potential audit quality indicators (AQIs) that can be used to monitor and encourage high quality audits. In this study, we use auditor ratification voting results to examine whether shareholders view the type of auditor and the timing of the engagement as indicative of audit quality. There are several reasons to believe that audit quality varies with the type of auditor (i.e., auditor size), for example, a larger audit firm likely has more resources, such as technology, training, and facilities, to offer better audit quality. Late engagements are problematic because it leaves less time to perform the audit.

In addition, late switches, especially auditor terminations while the annual audit is underway, may be indicative of auditor-client disagreements. The auditor ratification literature has yet to explicitly examine this research question. Our study is unique in that we focus on the auditor switch setting and test how shareholders view a newly hired auditor. We find that shareholders are less likely to approve a non-Big N auditor than a Big N auditor. We also document that shareholders view late auditor engagements more negatively, consistent with the argument that late appointment of new auditors should be viewed with caution. The timing effect is particularly acute for non-Big N firms; however, shareholders do not seem to mind late engagements of Big N auditors. It appears that shareholders are more confident about Big N auditors' ability to cope with learning about a new client in a short amount of time. We provide evidence in support of mandatory auditor ratification by showing that shareholders clearly express their opinions about the potential audit quality of newly appointed auditors. Despite the advisory and non-binding nature of the ratification votes, our results suggest that voting is nonetheless an important mechanism by which shareholders can participate in the corporate governance of their firms.