

ENGAGEMENT, INNOVATION, AND IMPACT

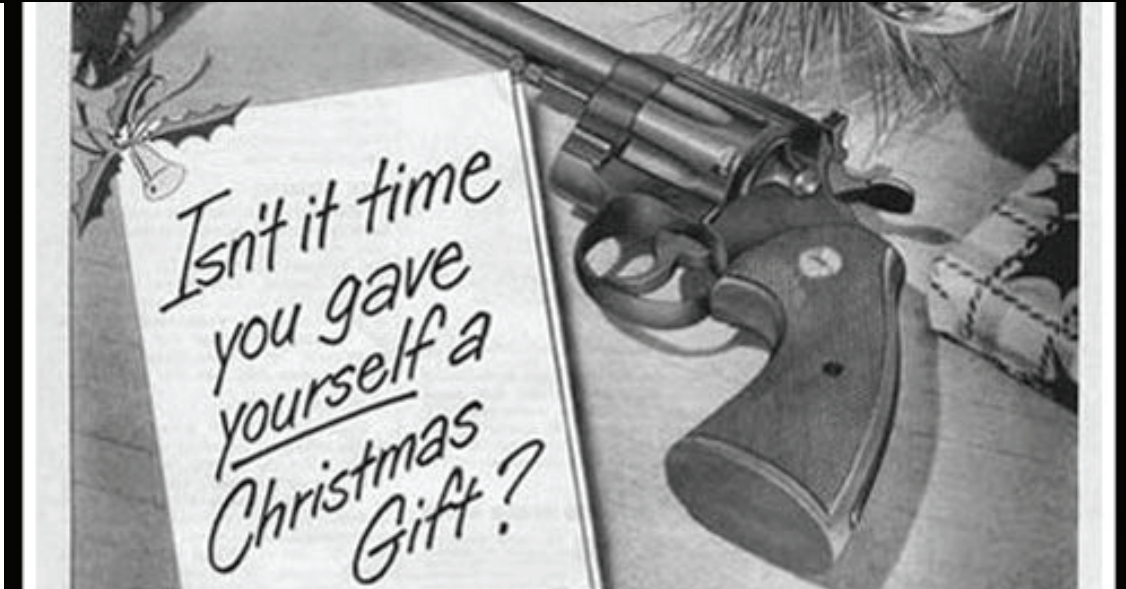


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ADVERTISING GUNS FOR CHRISTIMAS



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American boys have received guns as Christmas presents for over a century. This research explores how advertising in Boys' Life magazine represented this special Christmas ritual through portrayals of suitable types and brands of guns, appropriate shooting activities, family gifting tableaux, fantasy consumption, and notions of masculinity. Christmas gift-giving has been one path of socialization into the world of guns.

American gun culture can be broadly defined as what its people have thought, felt, and done with regard to firearms. Gun culture has been structured socially through a variety of consumption and brand communities, such as hunters, target shooters, collectors, and more. Christmas gift-giving has enlisted boys into this culture by transmitting a distinctive set of social norms and an ideology understood by both the gift providers and their youthful recipients. Continuities in this socialization process provided insight into why gun culture has been so durable in the U.S.

ADVERTISING GUNS FOR CHRISTIMAS



This article presents a brief history of Christmas guns from the turn of the twentieth century into the early twenty-first century. The research documents and analyzes both the visual and textual content of Christmas-themed gun advertising and related commercial ephemera. December issues of *Boys' Life* from 1911 until 2012 served as the major primary data source. An official publication of the Boy Scouts of America, *Boys' Life* can be considered the magazine of record for twentieth-century American boyhood. Advertising representations of Christmas gun gifting may not have been entirely accurate, but they have reflected a lot about American gun culture over a long period of time. Indeed, gun advertising has been one of the forces driving this culture. This history contributes new insights into the myriad socialization processes that support and reproduce American gun culture and its constituent consumption and brand communities. Advertising in *Boys' Life* portrayed a limited range of shooting activities – some hunting, a bit more target shooting – and no mention was

made of having guns for self-protection. Save for one exception over 102 years, the characters in the ads, along with a few additional celebrity endorsers and fictional personalities, were all white. The ads represented firearms and air guns as objects boys naturally desired and scripted Christmas gift-giving rituals for the intended audience. Through a good part of the twentieth century, some ads unabashedly encouraged boys to petition their parents for gun gifts. Such appeals partially reversed gun culture socialization processes. Rather than fathers passing on gun lore to their sons, the boys educated their dads.

Obviously, many other media conduits, such as movies, radio, and television programming, along with personal influences from friends, neighbors, and relatives, have assisted in this recruiting process, but manufacturer advertising of guns for Christmas would appear to have had an additional long-term impact.

THE ROLE OF SUPERVISOR INCENTIVES



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Many organizations reward employees based on subjective performance ratings. Subjectivity entails judgments based on personal impressions, feelings, and opinions rather than on external facts.

In this study, the author examines whether supervisors respond to their own preferences in subjective performance evaluation under a forced distribution system.

Many organizations reward employees based on subjective performance ratings.

Subjectivity can improve incentive contracting by allowing supervisors to incorporate dimensions of performance that are not easily measured objectively. In addition, discretion in performance evaluation allows supervisors to incorporate new information that may have unduly influenced performance in a manner beyond the employees' control. On the other hand, the inclusion of subjectivity is susceptible to limitations.

THE ROLE OF SUPERVISOR INCENTIVES



“...the author finds that subjective evaluations are higher when longer supervisor-subordinate relationships exist, whereas subjective evaluations tend to be lower when larger supervisor-subordinate age differences exist. “

Using a proprietary, archival dataset from a major car dealership in Taiwan, the author finds that subjective evaluations are higher when longer supervisor-subordinate relationships exist, whereas subjective evaluations tend to be lower when larger supervisor-subordinate age differences exist. These findings show that managers take their own incentives and preferences into account when appraising subordinates.

Furthermore, the empirical results indicate that subjective evaluations (after controlling for objective performance) are positively associated with promotions and future performance of the employees, implying that the use of subjectivity reflects forward-looking information regarding employee performance. Taken together, the findings of this study suggest that, although the use of subjectivity is susceptible to supervisor biases, it also allows supervisors to incorporate forward-looking information about employee performance that cannot be measured objectively.

The results of this study have important implications regarding the use of subjectivity in incentive contracting. First, the author shows that supervisors respond to their own preferences when evaluating subordinates, resulting in systematic biases in the performance appraisal process. While such biases can make subjective evaluations less precise and less preferable, it is important to note that subjectivity also allows supervisors to incorporate forward-looking information that is unlikely to be captured by objective measures. Second, the findings are also relevant to the design of management control systems in aligning the interests of agents with those of shareholders. This study highlights the impact of supervisor incentives on subjective evaluations of employee performance; hence, companies should consider the influences of supervisor incentives on the design of internal control systems.

MALE COMPENSATORY CONSUMPTION



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The overcompensation thesis states that men cope with gender insecurities through extreme demonstrations of their masculinity. In contemporary America, these might include eating red meat, driving massive trucks, or brandishing firearms. This research investigates how such compensatory consumption has evolved and considers its societal impacts in the present day.

Over a century ago, psychoanalysts Alfred Adler and Sigmund Freud developed theories of “masculine protest” and more recent work in gender and identity theories have added additional lines of support for a male overcompensation hypothesis. At times when economic, social, and cultural conditions present new threats to established norms of masculinity, some men may react to their insecurities through highly gendered forms of consumer behavior known as male compensatory consumption.

MALE COMPENSATORY CONSUMPTION

Where there's a Man...
there's a Marlboro



This article approaches male compensatory consumption in the United States from a historical perspective. It presents evidence from four separate periods – circa 1900, the 1930s, the 1950s, and circa 2000 – showing cultural continuities and change in the meaning of masculinity, but also similarities and differences in the perceived threats, the groups of men most affected, and their apparent responses. Threats to manhood have come in intersecting economic, social, and cultural forms.

The most serious employment problems occurred during the 1930s and to a lesser degree since the 1980s. The nature of work changed around 1900 when increasingly industrialized scale production meant that men were losing their sense of traditional economic independence, and again in the 1950s with the rise of stifling corporate bureaucracies. Women challenged male entitlement when they entered the workforce, demanded the vote, and demonized alcohol in the early 1900s, ruled the household roost.

In the 1950s, and agitated for equal pay in the most recent period. Other threats appear to have been more cultural and rhetorical, appearing in books and the mass media and frequently promulgated by writers with a seeming misogynist ax to grind.

Advertising campaigns have leveraged male anxieties (the Cartilage Company circa 1907, Charles Atlas in the 1930s) and have offered images of highly masculine males and their activities (Marlboro cigarettes in the 1950s, Dodge Ram trucks today).

These historical findings provide insights into how compensatory consumption has evolved and the societal consequences of this market behavior. Though the scope of this research has been restricted to the American experience, it is not hard to envision male overcompensation and compensatory consumption applying to men in different cultures and at different times.

FACULTY RESEARCH ON WORKING MOMS



COB HRM faculty Dana Sumpter and Mona Zanhour have been quoted in The Atlantic for their research on the experiences of working mothers during the COVID-19 pandemic.



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DR. MONA ZANHOOR, MANAGEMENT/HRM

Harvard Business Review

FACULTY RESEARCH ON WORKING MOMS

How are working mothers faring during the COVID-19 crisis? College of Business HRM professors Dana Sumpter and Mona Zanhour have been conducting a qualitative study to gather the experiences of women who face increasingly difficult choices in their work and family roles. Their work was recently quoted in *The Atlantic*, in an article by Joe Pinsker about the unsustainable nature of this experience for working parents.

“Workers who can’t manage both their job and child care are left with some unpleasant choices”. Dana Sumpter and Mona Zanhour, both business professors at California State University at Long Beach, have been interviewing working mothers about their experiences during the pandemic.

Their research is in its early stages, but Sumpter told me that so far they’ve heard more women talk about the possibility of reducing their hours than leaving their job entirely. That’s at least better than the alternative. “It is difficult to reenter the workplace once someone has left it,” Sumpter said. “A career hiatus can impact one’s career trajectory, not to mention lifetime earnings, [and] it also affects women’s identity, self-esteem, and well-being.” Reducing one’s schedule to part-time, though, can also come at a high cost, because many white-collar employers disproportionately compensate those who can work longer hours.”



GAINING INSIGHT TO B2B RELATIONSHIPS THROUGH NEW SEGMENTATION APPROACHES: NOT ALL RELATIONSHIPS ARE EQUAL



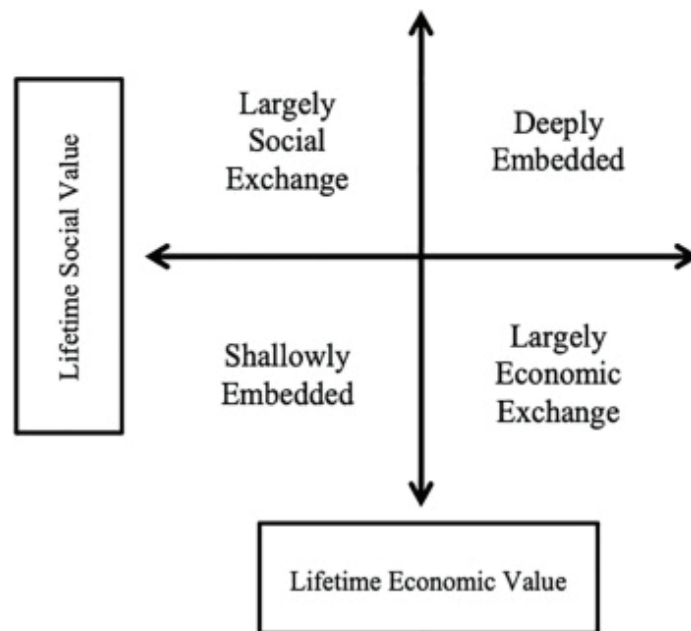
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There exists a tremendous number of factors, such as technological innovation, competitive intensity and economic cycles, influencing the environment in which retail and other firms compete. Not only do retail enterprises compete for customers but they themselves are also customers of many firms that seek to supply them with their merchandise needs. In interfirm interactions, as opposed to retail-customer interactions, business-to-business (B2B) markets have been described as more uncertain and complex, the result of which is the increased emphasis placed on building and maintaining B2B relationships. **To foster relationships between businesses, firms often rely on segmentation to better define, advance and deliver value to their customers which can aid in strategic decisions such as which business (sector) to participate in, and how to best allocate resources.**

The process of segmentation has been largely seen as one from the perspective of segmenting consumer markets.

GAINING INSIGHT TO B2B RELATIONSHIPS THROUGH NEW SEGMENTATION APPROACHES: NOT ALL RELATIONSHIPS ARE EQUAL



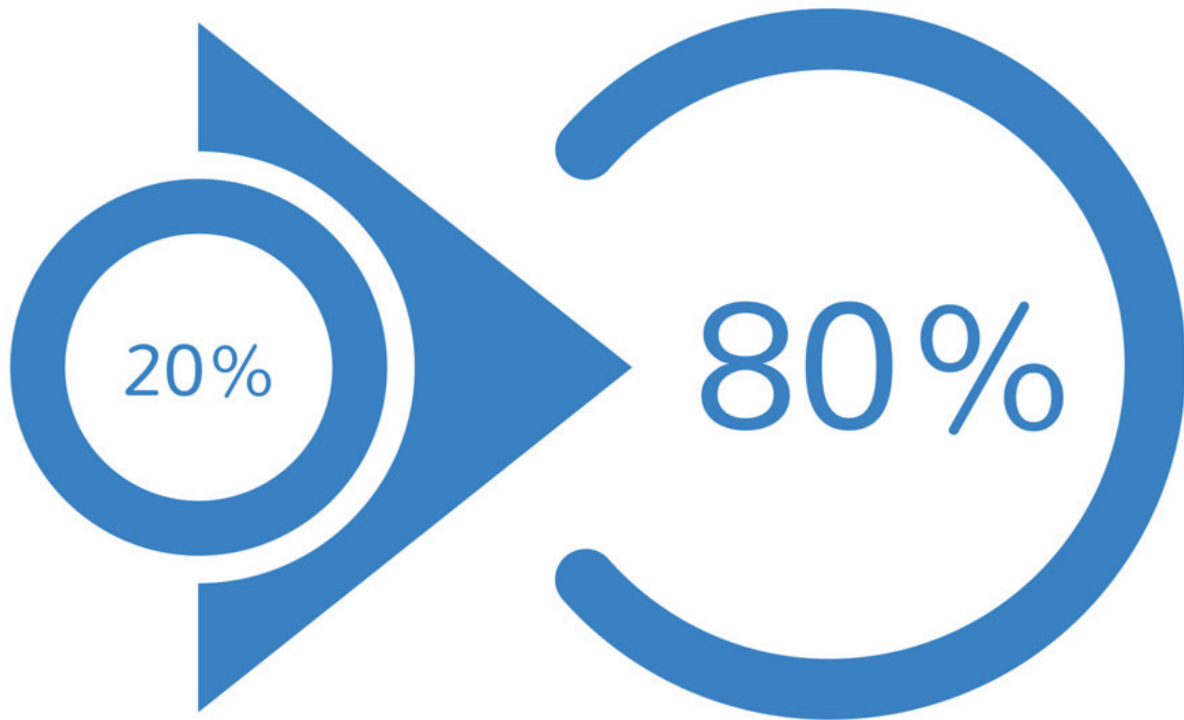
Embedded Exchange Segmentation Approach

While there are many ways in which consumer markets differ from B2B markets, assessing the context of the market segmentation analysis is important for understanding how such differences may influence the segmentation implementation. For example, business markets typically have fewer customers where each customer represents a larger overall proportion of sales than that in consumer markets. Also, with business markets, there are often sales and/or technical personnel that manage accounts. So, often segmentation is based on practicalities of implementing any segmentation program and thus segments reflect geography of the customer, size of the customer and type of industry the customer represents. While exceptions always occur, it is worth noting that in both market

types, one common aim of segmentation is to identify those customers who are the 'best' customers, where best is often defined through sales volume and the Pareto principle where 80% of sales is derived from 20% of customers (i.e. the 80/20 rule).

Segmentation as a field of research has received a considerable amount of attention and has been periodically reviewed in comprehensive manners, but most research has been done in retail business context. Emerging from this depth of literature, comes two broad understandings of segmentation methods described as the macro-micro segmentation method and the nested approach. Both approaches fail to address the multiple dimensions (such as economic dimension and social dimension) that inherently exist in B2B relationships.

GAINING INSIGHT TO B2B RELATIONSHIPS THROUGH NEW SEGMENTATION APPROACHES: NOT ALL RELATIONSHIPS ARE EQUAL



“ The Pareto optimal approach directly optimizes multiple segmentation objectives and generates a set of Pareto optimal solutions.”

We propose a multi-objective market segmentation method that considers multiple objectives from multiple dimensions simultaneously and applies it in a long-term B2B relationship segmentation study. The proposed method will bring many insights to the B2B market segmentation.

Our segmentation method will generate a set of Pareto optimal solutions for each of our B2B segmentation approaches. Those solutions not only give a holistic view of possible solutions in the optimization objective space, but also allow marketers to develop a solution selection algorithm based on the context of a specific segmentation problem.

Additionally, we can develop a new method that selects the best solution whose segments are located in the four quadrants of the embedded exchange segmentation model. The selected solution gives many insights of the B2B relationships.

In the predictive satisfaction approach, the Pareto optimal solutions set helps to select the best solution that represents good tradeoffs between the two optimization objectives. The selected solutions also help to decide the number of segments, an unsolved issue in market segmentation, in a heuristic and intuitive way.

THE REPUTATION EFFECTS ON TAX AVOIDANCE



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“Do employees care that their firms avoid paying taxes?”

That’s the general question I ask in a paper co-authored with Shaphan Ng, Terry Shevlin and Aruhn Venkat (all at UC Irvine). Generally, average Americans don’t think it’s very fair when they find out that Apple or Amazon or Google paid 0% of its income in taxes. Our personal tax rates are high, so why are the most profitable companies escaping taxation? That doesn’t seem fair to most of us.

But it’s not clear that employees feel the same way. On the one hand, employees are just like the rest of us: they agree that income inequality isn’t fair and probably don’t think it’s fair that their employers pay no taxes while they pay a lot. On the other hand, employees might benefit when their employers don’t pay any taxes: that might mean higher salaries for them because their employer is more profitable.

THE REPUTATION EFFECTS ON TAX AVOIDANCE



In extreme circumstances, their company might need to avoid taxes to stay in business. If that's the case, employees might want their firms to avoid taxes so that they don't lose their jobs!

We seek to address this question using two unique data sources. First, we collected news about firms' tax avoidance from various news sources in the LexisNexis database. We think tax news brings firms' tax avoidance to the attention of the public and employees. As accountants, we know that publicly-traded firms disclose their tax expense in their income statements. However, most employees aren't accountants, and probably don't read annual reports. So, they probably don't learn about their firms' tax avoidance that way. News sources, like the Wall Street Journal and New York Times, seem more appropriate. Most people receive the news one way or another.

Not everyone reads the newspaper or news websites but we all know someone who does. When your employer is in the news for avoiding taxes, you probably find out about that, either directly or from friends or colleagues.

Second, we used web "scraping" packages in the Python programming language to "scrape" employee ratings and reviews from Glassdoor.com. Glassdoor.com is a site where employees can anonymously review their employers, post salary information, etc. We collected ratings on the senior management team and the firm overall via "scraping" techniques. We focused on the largest firms in the country – firms in the Standard & Poor 500 – because they get the most attention in the media. Tying all this together, our research design essentially asks: how do Glassdoor.com employee ratings change following news about firms' tax avoidance?

THE REPUTATION EFFECTS ON TAX AVOIDANCE

Our results are pretty clear. Employees react negatively to news that their firms avoided taxes. When there are more articles about the tax avoidance activity, they respond even more negatively. Employees at high-performing firms seem to respond less negatively – likely because they are happy with their employers’ performance. We also find that employees at firms in consumer-facing industries respond more negatively – possibly because they are generally store clerks, waiters, etc. and don’t benefit from tax avoidance or may not understand the benefits of tax avoidance. Perhaps our most fascinating finding is that we find that employees actually discuss taxes more frequently in the text of their reviews following tax avoidance news.

So, the answer is “Yes, employees do care that their firms avoid taxes, and they don’t like it!” Overall, our research is unique in that we provide some evidence on how rank-and-file employees respond to their firms’ tax avoidance. Prior studies are generally concerned with other stakeholders, examining how shareholders or creditors or boards of directors or even consumers respond to tax avoidance and tax avoidance news. We instead focus on employees, because employees matter for the success and performance of a firm. We hope that our paper stimulates more work on employee perceptions, as we think employees are under-appreciated stakeholders in the firm.



ECONOMIC AND PSYCHOLOGICAL MECHANISMS IN MANAGERIAL TURNOVER



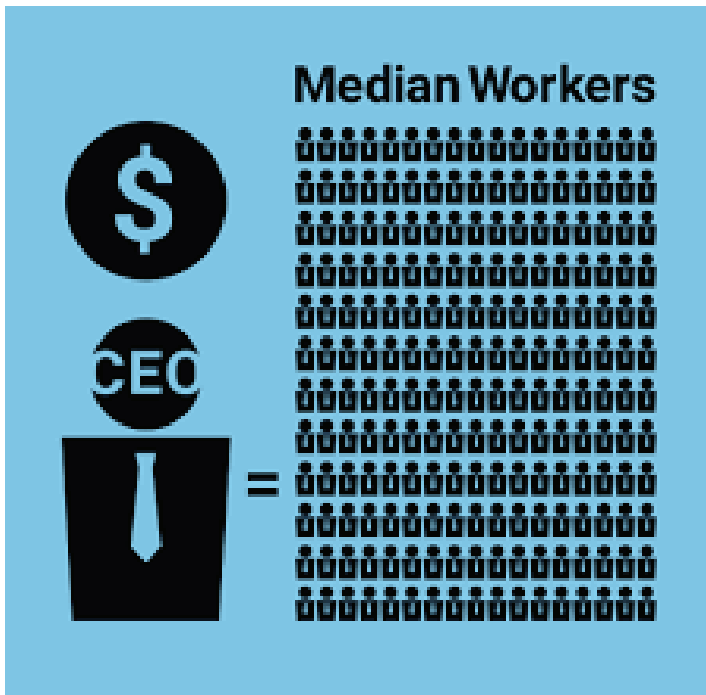
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“What does “CEO of the Year” awards mean to the rest of top managers working with the award-winning CEOs?”

What does “CEO of the Year” awards mean to the rest of top managers working with the award-winning CEOs? Studies have shown that CEO awards bestowed by recognized media serve as a strong competitive advantage to award-winning CEOs and their firms, but also dramatically increase CEO compensation. This study examines how CEO awards influence economic and psychological mechanisms in the top managers’ decision to exit their firms.

ECONOMIC AND PSYCHOLOGICAL MECHANISMS IN MANAGERIAL TURNOVER



“...the greater compensation gap between award-winning CEOs and themselves can lead to lower job satisfaction for the top managers.”

Management scholars developed the pull-and-push theory in voluntary turnover. The theory suggests that one can exit his/her firm due to the ease of moving posed by alternative jobs (i.e., the “pull” or economic mechanism) or the desire to move due to low job satisfaction (i.e., the “push” or psychological mechanism).

Using the pull-and-push theory, the paper investigates the following questions: (1) Does a CEO award increase managerial turnover? (2) Which mechanism—pull, push or both—is the reason for the turnover? (3) If the turnover occurred due to the pull of the market more than the push of low satisfaction, would the next job position or compensation look different between the two groups?

Winning “CEO of the Year” or “Best Performing Manager of the Year” awards by recognized media, such as BusinessWeek or Forbes, puts the award-winning CEOs and their firms in spotlights and increases the value of both CEOs and their firms. Studies suggest that firms with award-winning CEOs attract stakeholders to contract with the firm, receive an increase in the premiums paid for initial public stock offerings, and generate abnormal stock returns. Moreover, scholars found that CEOs compensation increases by 11% to 44% subsequent to winning CEO awards.

ECONOMIC AND PSYCHOLOGICAL MECHANISMS IN MANAGERIAL TURNOVER

These effects of CEO awards have spillover effects to the rest of top managers working with the CEOs. Top managers working with such competitive CEOs may receive more attention from executive labor market and find attractive offers from other firms, perhaps even for a CEO position. This represents the enhanced pull factor (economic mechanisms) in turnover. Further, the greater compensation gap between award-winning CEOs and themselves can lead to lower job satisfaction for the top managers. Some may feel that they contributed to the firms' success and their CEOs received much credit for their contributions. This represents the enhanced push factor (psychological mechanism) in turnover. Our study investigates the pull and push factors independently and simultaneously.

We used 25 years of panel data on more than 2,000 top managers across industries in the United States and found that CEO awards (an economic mechanism) and low compensation (a psychological mechanism) independently have positive effects on turnover.

Turnover due to the economic mechanism leads to a higher position and pay, whereas turnover due to the psychological mechanism does not guarantee the same outcome. Further, when examining how pay dissatisfaction influences turnover simultaneously with CEO awards, we find that managers with the highest pay leave their firm, and not those with the lowest pay. Our result shows that CEO awards provide an interesting twist in terms of which manager finds the most discontentment in his/her job. When combined with the effect of CEO awards, we find that the top manager who is most valued in his/her team next to the CEO feels the lowest job satisfaction (i.e., strong push factor) – and not the top manager who is least paid. In other words, a CEO award can change what constitutes as a push factor in managerial turnover. Subsequent to the CEO award announcements, seeing their CEOs winning overnight money and fame can generate a strong job dissatisfaction (than a pay gap) for the most competent top managers.



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