
RESEARCH

2017

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ACCOUNTING AND MANAGEMENT

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Khan, Mozaffar, George Serafeim, and **Aaron Yoon**. “Corporate Sustainability: First Evidence on Materiality.” *Accounting Review* 91, no. 6 (November 2016).

Soltes, Eugene F., Suraj Srinivasan, and **Rajesh Vijayaraghavan**. “What Else Do Shareholders Want? Shareholder Proposals Contested by Firm Management.” HBS Working Paper, No. 16-132, May 2016.

ABSTRACT



Khan, Mozaffar, George Serafeim, and **Aaron Yoon**. “Corporate Sustainability: First Evidence on Materiality.” *Accounting Review* 91, no. 6 (November 2016).

An increasing number of companies make sustainability investments, and an increasing number of investors integrate sustainability perfor-

mance data in their capital allocation decisions. To date, however, the prior academic literature has not distinguished between investments in material versus immaterial sustainability issues. We develop a novel dataset by hand-mapping data on sustainability investments classified as material for each industry into firm-specific performance data on a variety of sustainability investments. This allows us to present new evidence on the value implications of sustainability investments. Using calendar-time portfolio stock return regressions we find that firms with good performance on material sustainability issues significantly outperform firms with poor performance on these issues, suggesting that investments in sustainability issues are shareholder-value enhancing. Further, firms with good performance on sustainability issues not classified as material do not underperform firms with poor performance on these same issues, suggesting investments in sustainability issues are at a minimum not value-destroying. Finally, firms with good performance on material issues and concurrently poor performance on immaterial issues perform the best. These results speak to the efficiency of firms' sustainability investments and also have implications for asset managers who have committed to the integration of sustainability factors in their capital allocation decisions.

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Edelman, Benjamin G., Michael Luca, and **Daniel Svirsky**. "Racial Discrimination in the Sharing Economy: Evidence from a Field Experiment." *American Economic Journal: Applied Economics* (forthcoming).

Online marketplaces increasingly choose to reduce the anonymity of buyers and sellers in order to facilitate trust. We demonstrate that this common market design choice results in an important unintended consequence: racial discrimination. In a field

experiment on Airbnb, we find that requests from guests with distinctively African-American names are roughly 16% less likely to be accepted than identical guests with distinctively White names. The difference persists whether the host is African-American or White, male or female. The difference also persists whether the host shares the property with the guest or not, and whether the property is cheap or expensive. We validate our findings through observational data on hosts' recent experiences with African-American guests, finding host behavior consistent with some, though not all, hosts discriminating. Finally, we find that discrimination is costly for hosts who indulge in it: hosts who reject African American guests are able to find a replacement guest only 35% of the time. On the whole, our analysis suggests a need for caution: while information can facilitate transactions, it also facilitates discrimination.

ABSTRACT



Holden, Richard, Michael Keane, and **Matthew Lilley**. "Peer Effects on the United States Supreme Court." Working Paper, February 2017.

Using data on essentially every U.S. Supreme Court decision since 1946, we estimate a model of peer effects on the Court. We consider both the impact of justice ideology and justice votes on the votes of their peers. To identify these peer effects we use two instruments. The first is based on the composition of the Court, determined by which justices sit on which cases due to recusals or health reasons for not sitting. The second utilizes the fact that many justices previously sat on Federal Circuit Courts and are empirically much more likely to affirm decisions from their "home" court. We find large peer effects. Replacing a single justice with one who votes in a conservative direction 10 percentage points more frequently increases the probability that each other justice votes conservative by 1.63 percentage points. In terms of votes, a 10 percentage-point increase in the probability that a single justice votes conservative leads to a 1.1 percentage increase in the probability that each other justice votes conservative. Finally, a single justice becoming 10% more likely to vote conservative increases the share of cases with a conservative outcome by 3.6 percentage points—excluding the direct effect of that justice—and reduces the share with a liberal outcome by 3.2 percentage points. In general, the indirect effect of a justice's vote on the outcome through the votes of their peers is typically several times larger than the direct mechanical effect of the justice's own vote.

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Kerrissey, Michaela, Patricia Satterstrom, Nicholas Leydon, Gordon Schiff, and Sara Singer. “Integrating: A Managerial Practice That Enables Implementation in Fragmented Healthcare Environments.” *Health Care Management Review* (June 2016).

BACKGROUND: How some organizations improve while others remain stagnant is a key question in healthcare research. Studies identifying how organizations can implement improvement despite barriers are needed, particularly in primary care.

PURPOSES: This inductive qualitative study examines primary care clinics implementing improvement efforts in order to identify mechanisms that enable implementation despite common barriers such as lack of time and fragmentation across stakeholder groups.

METHODOLOGY: Using an embedded multiple case study design, we leverage a longitudinal dataset of field notes, meeting minutes, and interviews from 16 primary care clinics implementing improvement over 15 months. We segment clinics into those that implemented more versus those that implemented less, comparing similarities and differences. We identify interpersonal mechanisms promoting implementation, develop a conceptual model of our key findings, and test the relationship with performance using pre/post patient surveys.

FINDINGS: Nine clinics implemented more successfully over the study period, while seven implemented less. Successfully implementing clinics exhibited the managerial practice of integrating, which we define as achieving unity of effort among stakeholder groups in the pursuit of a shared and mutually developed goal. We theorize that integrating is critical in improvement implementation due to the fragmentation observed in healthcare settings, and we extend theory about clinic managers’ role in implementation. We identify four integrating mechanisms that clinic managers enacted: engaging groups, bridging communication, sense-making, and negotiating. The mean patient survey results for integrating clinics improved by 0.070 units over time, whereas the other clinics’ survey scores declined by 0.075 units on a scale of five ($p=0.018$).

PRACTICE IMPLICATIONS: Our research explores an understudied element of how clinics can implement improvement despite barriers: integrating stakeholders within and outside the clinic into the process. It provides clinic managers with an actionable path for implementing improvement.

MANAGEMENT

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Green, Paul, Francesca Gino, and Bradley R. Staats. “Shopping for Confirmation: How Negative Feedback Shapes Social Networks.” (Under review at *Academy of Management Journal*.)

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Tetlock, Philip E., Barbara A. Mellers, and **J. Peter Scoblic.** “Bringing Probability Judgments into Policy Debates via Forecasting Tournaments.” *Science* 355, no. 6324 (February 3, 2017): 481–483.

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Vassolo, Roberto, Andres Hatum, and **Luciana Silvestri.** “Coherencia Sistemica: El enfoque estratégico de Disney en América Latina [Systemic Coherence: Disney’s Strategic Approach in Latin America].” *Harvard Business Review América Latina* 85, no. 3 (March 2007): 59–67.

Vassolo, Roberto, and **Luciana Silvestri.** *Dirección estratégica en países emergentes: Elementos fundamentales para plantear el crecimiento de las empresas latinoamericanas [Strategic Management in Emerging Countries: Fundamental Tools to Plan the Growth of Latin American Firms].* Buenos Aires, Argentina: Ediciones Granica, 2011, Spanish ed.

ABSTRACT



Green, Paul, Francesca Gino, and Bradley R. Staats. “Seeking to Belong: How the Words of Internal and External Beneficiaries Influence Performance.” HBS Working Paper, No. 17-073, February 2017.

In this paper, we examine how connecting to beneficiaries of one’s work increases performance and

argue that beneficiaries internal to an organization (i.e., one’s own colleagues) can serve as an important source of motivation, even in jobs that—on the surface—may seem routine and low on potential impact. We suggest that this occurs because words of beneficiaries strengthen one’s sense of belongingness, a key driver of human behavior. Employees, in fact, seek to belong—and seek to enhance their sense of belongingness in work settings. We conducted two studies using both field and laboratory data from different populations to investigate the psychological consequences and performance benefits of connecting to beneficiaries of one’s work. In a longitudinal field experiment of fruit harvesters, we find that though beneficiary contact with the overall customer did not significantly improve productivity, contact with an internal beneficiary that made connectedness salient yielded a persistent increase in productivity relative to a control group. We validate this effect in the laboratory and provide evidence that the effect is mediated by an enhanced sense of belongingness.

ABSTRACT



Tetlock, Philip E., Barbara A. Mellers, and **J. Peter Scoblic.** “Bringing Probability Judgments into Policy Debates via Forecasting Tournaments.” *Science* 355, no. 6324 (February 3, 2017): 481–483.

Political debates often suffer from vague-verbiage predictions that make it difficult to assess accuracy and improve policy. A tournament sponsored by the U.S. intelligence community revealed ways in which forecasters can better use probability estimates to make predictions—even for seemingly “unique” events—and showed that tournaments are a useful tool for generating knowledge. Drawing on the literature about the effects of accountability, the authors suggest that tournaments may hold even greater potential as tools for depolarizing political debates and resolving policy disputes.

MARKETING

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Ksendzova, Masha, **Grant Edward Donnelly**, and Ryan T. Howell. "A Brief Money Management Scale and Its Associations with Personality, Financial Health, and Hypothetical Debt Repayment." *Journal of Financial Counseling and Planning* (in press).

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ABSTRACT



Donnelly, Grant Edward, Cait Lambertson, Rebecca Walker Reczek, and Michael I. Norton. "Social Recycling Transforms Unwanted Goods into Happiness." *Journal of the Association for Consumer Research* 2 (January 2017): 48–63.

Consumers are often surrounded by resources that once offered meaning or happiness but that have lost this subjective value over time—even as they retain their objective utility. We explore the potential for social recycling—disposing used goods by allowing other consumers to acquire them at no cost—to transform unused physical resources into increased consumer happiness. Six studies suggest that social recycling increases positive affect relative to trash, recycling, and donations of goods to nonprofit organizations. Both perceptions of helping the environment and helping other people drive this increase in positive affect. We conclude that social recycling offers a scalable means for reengineering the end of the consumption cycle to transform unused resources into happiness. We suggest that further research should continue to enrich a general theory of disposition, such that we are able to maximize the ecological, interpersonal, and community utility of partially depleted resources.

ORGANIZATIONAL BEHAVIOR

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ABSTRACT



Marquis, Christopher, Michael W. Toffel, and **Yanhua Zhou**. "Scrutiny, Norms, and Selective Disclosure: A Global Study of Greenwashing." *Organization Science* 27, no. 2 (March–April 2016): 483–504.

Under increased pressure to report environmental impacts, some firms selectively disclose relatively benign impacts, creating an impression of transparency while masking their true performance. We identify key company- and country-level factors that limit firms' use of selective disclosure by intensifying scrutiny on them and by diffusing global norms to their

headquarter countries. We test our hypotheses using a novel panel dataset of 4,750 public companies across many industries and headquartered in 45 countries from 2004 to 2007. Results show that firms that are more environmentally damaging, particularly those in countries where they are more exposed to scrutiny and global norms, are less likely to engage in selective disclosure. We discuss contributions to the literature that spans institutional theory and strategic management and to the literature on information disclosure.

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Emerging markets are characterized by underdeveloped institutions and frequent environmental shifts. Yet, they also contain many firms that have survived over generations. How are firms in weak institutional environments able to persist over time? Motivated by 69 interviews with leaders of emerging market firms with histories spanning generations, we combine induction and deduction to propose reputation as a meta-resource that allows firms to activate their conventional resources. We conceptualize reputation as consisting of prominence, perceived quality, and resilience, and develop a process model that illustrates the mechanisms that allow reputation to facilitate survival in ways that persist over time. Building on research in strategy and business history, we thus shed light on an underappreciated strategic construct (reputation) in an undertheorized setting (emerging markets) over an unusual period (the historical long run).

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Greenstein, Shane, **Yuan Gu**, and Feng Zhu. "Ideological Segregation Among Online Collaborators: Evidence from Wikipedians." HBS Working Paper, No. 17-028, March 2017.

Do online communities segregate into separate conversations about "contestable knowledge"? We analyze the contributors of biased and slanted content in Wikipedia articles about U.S. politics and focus on two research questions: (1) Do contributors display tendencies to contribute to topics with similar or opposing bias and slant? (2) Do contributors learn from experience with extreme or neutral content, and does that experience change the slant and bias of their contributions over time? Despite heterogeneity in contributors and their contributions, we find an overall trend towards less segregated conversations. Contributors tend to edit articles with slants that are the opposite of their own views, and the slant from experienced contributors becomes less extreme over time. The experienced contributors with the most extreme biases decline the most. We also find some significant differences between Republicans and Democrats.



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