

## Undergraduate Research Assistants

**Spring 2019**

MCCOMBS STUDENT	MCCOMBS FACULTY	PROJECT	URA DUTIES
Kendra Magdales	Raj Raghunathan (MKT)	When and why does engaging in high (vs. low) skilled activities make you happier?	We recruited Kendra to help us code journals maintained by undergraduate students over 30 days of summer. We wished to see whether, over this 30-day period (across 11 undergraduate participants), there was a correlation between engaging in high (vs. low) skilled activity and subjective well-being. Although results only approached marginal significance (for a positive relationship between the two), the overall exercise was very useful. Kendra was methodical in her coding and we are very happy with the assistance she provided us in the project.
Benjamin Hughes	David Harrison (MAN)	An Archival Study of Leader-second Dyads	This semester Benjamin continued to be heavily involved in archival data collection and analysis that yoked leaders with their seconds-in-command for Fortune 1000 firms, in a time window of roughly 20 years. He helped develop code that performed 'fuzzy' name matching which allowed us to connect data obtained from three different data sources. He also assisted us with the cleaning and coding of large portions of the data. Finally, he took a strong interest in the statistical techniques used to analyze the data and spent time learning how the analysis was performed

Rahi Shah	Lillian Mills (ACC)	Implicit Taxes and Income Shifting and Nonrecurring Income Taxes	Rahi continued to help us with international tax rates. And I helped him understand the international tax aspects of US tax reform to help him prep for a Deloitte international tax intern interview for London. He did land the PWC international tax job in Dallas. This project has been resubmitted 3rd round to TAR. Rahi continued to help explain outliers from our regression model. This project is nearing submission to RAST. As part of extending his education about accounting for income taxes we also reviewed Austin based Silicon Labs tax footnote.
Jiaxin Zhang	Dain Donelson (ACC)	Measuring Financial Reporting Fraud Using Public and Private Enforcement	The student read accounting and finance papers and coded details of how those papers measured the financial reporting misconduct.

Sanif Prasla	Huseyin Tanriverdi (IROM)	<p>1.) Sani reviewed the regulatory filings (10K and DEF14A statements) and voluntary disclosures of about 500 publicly traded firms that experienced a data breach during 2005-2018.</p> <p>2.) The second project was a preliminary research aiming to identify the types of biases in automated decision-making algorithms using big data, analytics, machine learning, and AI algorithms (e.g., gender bias, race bias, age bias, etc.) and governance and control mechanisms proposed for avoiding such biases.</p>	<p>We coded if the breached firms in the sample had any cybersecurity insurance and how much of their breach-related costs were covered by cyber insurance. The predominant majority of the breached firms did not have any cybersecurity insurance. A handful of large firms had cyber insurance: e.g., Equifax, Target, Home Depot, Anthem, etc. Their breach-related costs were about \$300 to \$500 million. Cyber insurance covered about \$90 to 100 million of the cost. We intend to use these cyber insurance measures in a large sample study on antecedents and mitigation mechanism of data breaches in publicly traded firms during 2005-2018.</p> <p>After conducting preliminary research on the types of biases observed in algorithms and potential mitigation mechanisms proposed for them, we wanted to code a sample of eight algorithms to evaluate if the mitigation mechanisms were effective in reducing the biases. We needed two independent coders. Sanif served as one of the coders. The first round of coding indicated major discrepancies between the coding of the two coders. We concluded that our coding scheme was not reliable. We decided to revise the coding scheme over the summer. We also decided to build a larger sample of algorithms with and without biases. We will recode the sample of algorithms in fall 2019. Sanif expressed an interest in serving as URA for this project in fall 2019.</p>
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<p>Shayan Ali, Jane Andrews, Saideepthi Andanamala, Sameen Faruqi, Lauren Martinez, and Luz Martinez</p>	<p>Larissa Garcia</p>	<p>Behavioral Research Lab</p>	<p>The Undergraduate Research Assistants in the McCombs Behavioral Lab assisted several researchers in the Finance, Management, and Marketing departments with data collection. This involved checking-in participants, obtaining informed consent, provided participants with instructions and supervised the data collection sessions. The faculty and doctoral students who used the lab came in and speak to our URAs about their specific projects. The URAs were also involved with routine maintenance of the lab.</p>
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