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Topic: *Pricing Anonymity*

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Topic: *Multiechelon Lot Sizing with Intermediate Demands and Production Capacity*

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Topic: *e Wisconsin Idea and Value-Chain-Analysis: Strategies for sustaining the American workforce*

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Topic: *Non-GAAP Reporting in a Shi ing Information Environment*

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Topic: *Is it Really a Women's Issue?: Clarifying Gender and Work-Family Experiences*

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Topic: *Business Student Maturation of Responsible Management Education*

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Multiechelon Lot Sizing with Intermediate Demands and Production Capacity

ABSTRACT

We study a multiechelon supply chain model that consists of a production level and several transportation levels, where the demands can exist in the production echelon as well as any transportation echelons. With the presence of stationary production capacity and general cost functions, our model integrates production, inventory and transportation decisions and generalizes existing literature on many multiechelon lot-sizing models. We first prove that the multiechelon lot sizing with intermediate demands (MLS) is NP-hard, which can also be seen as a single source network flow problem in a two-dimensional grid. For uncapacitated cases, we propose an algorithm to solve the MLS with general concave costs. The algorithm is of polynomial time when the number of echelons with demands is fixed, regardless of at which echelon the demands occur. With fixed-charge costs, an innovative algorithm is developed, which outperforms known algorithms for different variants of MLS and gives a tight, compact extended formulation with much less variables and constraints. For cases with stationary production capacity, we propose efficient dynamic programming based algorithms to solve the problem with general concave costs as well as the fixed-charge transportation costs without speculative motives. More importantly, our algorithms improve the computational complexities of many lot-sizing models with demand occurring at final echelon only, which are the special cases of our MLS model.

The Wisconsin Idea and Value-Chain-Analysis:
Strategies for sustaining the American workforce

ABSTRACT

In March 2010, proponents of workforce readiness held their inaugural Workforce Solutions Week. Sponsors of the initiative brought together employers, public officials, and business, community, and education leaders to benchmark models for workforce development. The general discourse is the American workers are not fully prepared for the workforce. This sentiment was a major concern in Secretary Spellings' Commission, where she charged the 2006 Commission on The Future of Higher Education to develop "a comprehensive national strategy for postsecondary education of America's diverse population and also address the economic and workforce needs of the country's future" (U.S. Department of Education, 2005, p.3). This paper highlights findings from an Experimental Qualitative Heuristic research on the value proposition of Continuing Higher Education (CHE) in our society. The results indicate that CHE can provide valuable, sustainable, and societal contributions to rebuilding America's workforce, through integration of the Wisconsin Idea (19071) and the Value-Chain-Analysis (VCA) (Porter, 1985), a managerial accounting concept, in their mission, organizational, and fiscal structure. One implication of the study is that CHE has the opportunity to be a beacon

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Non-GAAP Reporting in a Shifting Information Environment

ABSTRACT

This study examines how exogenous shocks to firms' information environments can influence the extent to which they provide customized performance metrics. Specifically, we use a quasinatural-experimental setting in which brokerage firms terminate analyst coverage as an instrument to explore how these unexpected changes in the supply of information influence these "dropped" firms' propensity to disclose non-GAAP earnings measures. We first examine general changes in investor attention to dropped firms surrounding coverage terminations. The results indicate that despite a spike in EDGAR search volume regarding dropped firms in the days immediately surrounding coverage termination, investors' attention to these firms declines in the three to six months following the termination announcement. As a result of this general decline in investor attention, we find that firms increase their non-GAAP reporting activity. We also find robust evidence suggesting that firms become more aggressive in their non-GAAP disclosures and that the quality of their non-GAAP exclusions decreases after analysts' terminate coverage. Finally, we find evidence suggesting that a potential reason for these changes in non-GAAP disclosure patterns may be related to stock illiquidity. As illiquidity increases following coverage termination, we find an increase in the probability of non-GAAP disclosure and an increase (decrease) in the aggressiveness (quality) of non-GAAP disclosures (exclusions). We conclude that these exogenous information environment shocks influence both (1) the propensity for non-GAAP disclosure and (2) the likelihood of aggressive reporting. This evidence is especially important given the SEC's increased skepticism of non-GAAP disclosures in recent months.

Kristen Shockley
Assistant Professor of Psychology
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Is it Really a Women's Issue?:
Clarifying Gender and Work-Family Experiences

ABSTRACT

e talk will cover the results of a three studies where the focus was on understanding whether there are indeed gender di erences in work-family con ict. is is an issue that has been much debated in the academic literature, although the popular press clearly deems work-family concerns as more of a women's issue. e three studies include di erent methodologies, including a metaanalysis, measurement invariance testing, and experience sampling study.

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Business Student Maturation of Responsible Management Education

ABSTRACT

e Coles College of Business is a signatory of the United Nations Principles of Responsible Management Education (U.N. PRME) "as we collectively strive to develop the next generation of globally responsible leaders." is research assesses Coles student perspectives of responsible management education, applying the eory of Planned Behavior to measure the in uences of student attitudes, faculty subjective norm, and perceived behavioral control on student intentions to practice responsible management in their careers. e results indicate that our students experience a maturation process of their comprehension of and commitment to responsible management during their education in Coles.