



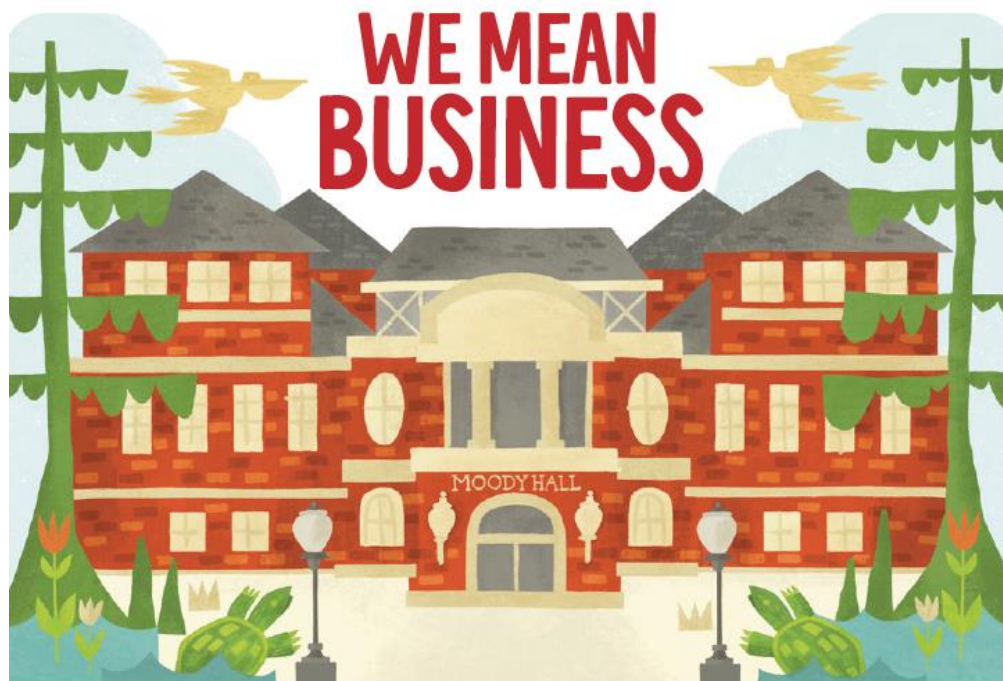
UNIVERSITY of  
**LOUISIANA**  
L A F A Y E T T E

**B.I. Moody III College of  
Business Administration**

# **MCOBA STUDENT RESEARCH SHOWCASE**

## **SPRING 2026**

### **SEMIFINALISTS' PROFILES**



**B.I. MOODY COLLEGE OF BUSINESS ADMINISTRATION**

# **“Buying Down the Personal Income Tax Rate” and Who’s Making the Payment: A Look into Louisiana’s Updated Tax Framework**

**Debra Crawford**

**MS Accounting**

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## **Primary Research Question:**

What are the individual tax implications of Act. 11, passed on December 4, 2024?

## **Faculty Mentor:**

Laura Latiolais

## **Which MCOBA Course Impacted This Research?**

ACCT 405 - This course allowed me to experience my first college level research project. It created several professional opportunities including a publication.

## **How Does This Research Apply to Your Future Professional Aspirations?**

As a governmental auditor, reading state policy and analyzing budgets would have a direct application to my chosen profession.

## **Future Research to Pursue:**

I hope to research the level of WH-226 filing compliance for nonprofit organizations. Non-profit reporting procedures are only subject to audits from governmental organizations. I believe a single audit approach to reporting testing would be fascinating.

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# Rolling the Dice on Community: The Business Potential of Café Rouler

**Hedieh Zakikhani**

MBA

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## **Primary Research Question:**

How can Café Rouler provide a social environment that encourages face-to-face interaction while remaining financially sustainable in the café and gaming industries? Can a board game café like Café Rouler successfully create a profitable business while also providing a community-centered social space for teens and families in Lafayette, Louisiana?

## **Faculty Mentor:**

Ramendra Thakur

## **Which MCOBA Course Impacted This Research?**

The Marketing course helped me understand how businesses identify target markets, develop pricing strategies, and promote their products or services effectively. Concepts from marketing were especially useful when developing Café Rouler's marketing mix, including the promotion strategies, pricing model, and the importance of selecting an accessible location to attract the target audience. This course helped me better understand customer behavior, group interaction, and how businesses can create positive experiences for their customers. These ideas influenced the design of Café Rouler as a space that encourages social interaction, teamwork, and community engagement through board games and shared activities.

## **How Does This Research Apply to Your Future Professional Aspirations?**

I would discuss this research project as an example of how I applied business concepts to a real-world idea. My project focused on evaluating the potential success of Café Rouler, a proposed board game café designed to create a social space where people can connect without relying on technology. Through this research, I analyzed industry trends, identified target markets, evaluated competition, and developed marketing strategies using the marketing mix.

This project allowed me to apply concepts from my economic, accounting, and marketing courses, particularly in understanding customer behavior and how businesses can create engaging experiences for their customers. I also learned how to evaluate business opportunities by considering both market demand and operational challenges. I would highlight how this project strengthened my skills in research, market analysis, strategic thinking, and business

planning. It also demonstrates my ability to think creatively about solving social problems while developing a business model that could be both profitable and community-focused.

**Future Research to Pursue:**

I would focus on exploring how the Café Rouler concept could expand beyond a single location and potentially grow into a scalable brand similar to successful chain businesses such as Starbucks. One important area of research would be identifying the factors that allow community-focused cafés to maintain a consistent customer experience while expanding to multiple locations.

I would also study which markets would be most suitable for expansion. This would involve analyzing demographic trends, college towns, and urban areas where younger populations are more likely to seek social spaces centered around entertainment and community interaction. Market research such as customer surveys, focus groups, and regional analysis would help determine where the concept could perform best.

Another key area of exploration would involve sociocultural factors that could influence the success of the café in different regions. Cultural attitudes toward social gaming, leisure activities, and café culture can vary significantly across communities. In some areas, board games and group activities may be widely embraced, while in others they may be less common. Understanding these cultural preferences would be important for adapting the concept to different communities while still maintaining the core identity of the brand.

Additionally, I would examine political and regulatory barriers that may affect expansion. Local government policies, zoning regulations, business licensing requirements, and taxation can impact where and how quickly new locations can open. Labor laws, health regulations, and city-level economic policies may also influence operational costs and profitability.

Understanding these political and regulatory environments would help determine which regions offer the most supportive conditions for growth.

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# Who to pick?

## An Evaluation of the NFL's Most Scarce Commodity: Quarterbacks

**Noah Trammell**

Economics

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### **Primary Research Question:**

What pre-draft measurables and attributes predict success at the quarterback position in the NFL?

### **Faculty Mentor:**

Sarah Skinner

### **Which MCOBA Course Impacted This Research?**

ECON 418 and ECON 421 impacted my research the most. In ECON418, Dr. Portillo helped me learn econometrics and how to draw conclusions from the output data. In ECON 421, Dr. Skinner advised me while I completed this research and helped us learn how to write an economic research paper.

### **How Does This Research Apply to Your Future Professional Aspirations?**

I would use it to show that I can complete large projects with high quality. This project involved a lot of hard work and late nights. I think it shows that I can be trusted to do complex and tough assignments for a company at a very high level.

### **Future Research to Pursue:**

If I had more time, I would certainly expand my observations. For this research I had three years of data. I would like to use ten to twenty years of data with more time. I would also look more into qualitative data such as the scheme they ran in college, who their coach was, the talent around them, and much more.

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# The Effects of Voluntary Tipping Vs. Mandatory Service Charges on Consumer Satisfaction

**Ainsley Gauthier**

Economics

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## **Primary Research Question:**

Do average Yelp ratings significantly differ between California restaurants that enforce mandatory service charges and those that implement voluntary tipping?

## **Faculty Mentor:**

Sarah Skinner

## **Which MCOBA Course Impacted This Research?**

The course that impacted my work on this study the most was Undergraduate Economic Research (ECON 421). In this course, I learned how the research process works. From gathering and transforming data to running statistical tests and interpreting the results, I was taught the necessary skills to perform a study. I also developed skills in presenting research and incorporating feedback, which was invaluable for refining my approach in this thesis. My initial study for ECON 421 included about 30 restaurants from across the United States, but differences among them led to unmeasured variables and inconsistent results. The experience and feedback from this course helped me design a more focused and rigorous study for my thesis, leading to more reliable and meaningful findings.

## **How Does This Research Apply to Your Future Professional Aspirations?**

In my research, I investigated how voluntary tipping and mandatory service charges affect consumer satisfaction in California's restaurant industry. I used Yelp star ratings in order to measure consumer satisfaction. This project allowed me to apply advanced data analysis techniques, including regression modeling and diagnostic testing, to real-world datasets. I designed the study to control for confounding variables and to ensure robust, reliable results.

Through this process, I developed strong skills in data collection, cleaning, and statistical analysis. I also gained experience in interpreting and communicating complex findings clearly. I learned the importance of tailoring research design to address specific business problems and to provide actionable insights. This experience has not only strengthened my analytical and critical thinking abilities but also taught me how to present results to diverse audiences and incorporate feedback to improve my work.

Overall, the project demonstrates my ability to manage a research project from start to finish, solve real-world problems with data-driven approaches, and effectively communicate results. I believe these skills are highly valuable in a professional environment.

**Future Research to Pursue:**

If I were to continue this work over the next one to two years, there are several improvements I would make. I would broaden the geographical scope of the research to include restaurants across the entire United States instead of focusing solely on California. Additionally, I would diversify the datasets by incorporating reviews from other major platforms such as TripAdvisor and Google Reviews. This would provide a more comprehensive perspective on consumer satisfaction. I would also conduct a longitudinal analysis to evaluate how consumer satisfaction with different tipping and service charge models change over time. This would provide updated results in response to economic fluctuations, new legislation, or evolving industry norms. To increase understanding of why payment arrangements influence satisfaction, I would incorporate quantitative analysis with qualitative research. This would consist of conducting interviews with consumers and restaurant owners, as well as in-depth text analysis of online reviews. I would also try to consult with restaurant owners to get their individual reports of consumer satisfaction. Furthermore, I would examine how local taxation and municipal legislation interact with tipping practices to impact consumer satisfaction. By expanding the study in these ways, I could provide a richer and more nuanced understanding of how payment models affect both consumers and businesses in the service industry.

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# **"Don't Panic"? A Hitchhiker's Guide to Enduring Dark Triad Leadership**

**Leah Z. Pontiff**

MBA

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## **Primary Research Question:**

How does harm from Dark Triad enactments become durable, scalable, and self protecting in organizations and what can be done to mitigate or prevent the harmful effects?

## **Faculty Mentor:**

Keith Credo

## **Which MCOBA Course Impacted This Research?**

I began this research in MGMT 525 with Dr. Credo, then continued it into an elective offering, MBA 580 Advanced Organizational Research. I have not been more challenged or had more fun on a school research project. This paper has had many iterations already and will undergo (hopefully) its final metamorphosis before submitting it for publication. This course helped me discover the extent to which I enjoy the process, narrow in the scope of my areas of interest, and see a continuation of my academic journey sometime in the future. Dr. Credo has been a tremendous help in this process.

## **How Does This Research Apply to Your Future Professional Aspirations?**

In a professional application, I would promote this in a job interview as being a proactive problem solver, as well as exhibiting perseverance in a challenging situation. In the future, if I pursue a PhD, this research can be discussed as having overcome some of the learning curve and self-discovery I anticipate is part of the dissertation process.

## **Future Research to Pursue:**

This research topic is broad and theoretical, so continuing it for the next 1-2 years could look like taking some of its parts and going deeper into measurable effects, as well as conducting controlled implementation studies.

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# The Ripple Effect: Causes and Effects of University Noncompliance Found in Financial Audits

**Sydnee Johnson**

Accounting

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**Amanda Vincent**

Accounting

**Sydney Montagne**

Accounting

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## **Primary Research Question:**

What are the factors contributing to when universities fail their audits, and how do these failures affect institutional operations and outcomes?

## **Faculty Mentor:**

Laura Latiolais & Eddie Metrejean

## **Which MCOBA Course Impacted This Research?**

Multiple B.I. Moody III College of Business Administration courses we have taken have impacted our work in this research in various ways. ACCT 405, Advanced Managerial Accounting and Data Analytics, is the class that inspired and cultivated our research journey. ACCT 333, Accounting Information Systems, furthered our knowledge on the systems of information in accounting, including internal controls and management's responsibilities for specific processes regarding the internal controls. ACCT 316, Professional Ethics in Accountants, assisted in developing our opinions on ethics and integrity in professional settings. ACCT 306, Governmental and Not-for-profit Accounting, gave us the foundation of our understanding of public and governmental entities. Along the way, public entities are held to different and higher standards. After our data collection period concluded, we began taking ACCT 409, Auditing. This class gave us a better understanding of auditing organizations and the proper procedures that should be taking place. Through our years here at the university, the concepts we were taught created a strong foundation of knowledge that was needed to complete our research.

## **How Does This Research Apply to Your Future Professional Aspirations?**

In a job interview, we would discuss how our university's recent budgetary and compliance issues inspired our interest in the research. Being able to explore a different field of accounting gave us new knowledge and understanding of auditing practices. Conducting a multi-year analysis of financial audit noncompliance across twelve public universities in the southeastern United States, identifying recurring noncompliance issues such as weak internal controls, material misstatements, and financial aid compliance failures, enhanced our ability to analyze

complex financial data, interpret findings, and connect technical accounting issues to real-world organizational impact. Due to the societal impact of our research, we were extended an invitation to present at the Posters at the Capitol Conference at the Louisiana Capitol building in Baton Rouge. We have also been invited to present our research at the UL Systems Academic Summit being held at Southeastern University. Our research has also been presented at the Academy of Business Research Spring 2026 New Orleans Conference.

**Future Research to Pursue:**

These are the further research questions we included in our paper.

1. Once noncompliance has been discovered, how can universities resolve their financial issues?
2. What are the various safeguards that universities can implement to aid in preventing noncompliance?
3. How can universities be held accountable for repeated noncompliance issues?

We decided to focus on just three issues to condense the information. We felt those three were the most important issues that created the most impact. For future research, we would like to explore all 6 issues: internal controls, cybersecurity, bank reconciliation, cash theft, material misstatements, and financial aid compliance.

We have also considered that, for potential research, we could extend our research into other regions of the country.

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# Predictive Machine Learning for Automated Insulin Delivery in Type 1 Diabetes

**Azme Abbas**

MBA

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**Primary Research Question:**

How machine learning models can improve automated insulin delivery systems by predicting blood glucose fluctuations and prevent serious complications?

**Faculty Mentor:**

Colleen Wolverton

**Which MCOBA Course Impacted This Research?**

MGMT 518 and MGMT 525

**How Does This Research Apply to Your Future Professional Aspirations?**

By stating that I chose this research project to focus on improving insulin delivery for Type 1 diabetes using machine learning. The idea was to shift from reactive systems to predictive ones, so insulin can be adjusted before blood sugar levels spike or drop, where I explore how models could use data like glucose trends, meals, and activity to forecast changes. It's meaningful to me because I am Type 1 diabetic, but also can improve daily life for patients and reduce complications.

**Future Research to Pursue:**

Two additional questions I would explore is how effective this method would be with current stem cell research and if could enhance the chances of the natural pancreas to develop ability to create its own beta cells?

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# From Utopia to Ruin: A Case Study on Pruitt-Igoe

**Hiba Farooqui**

MBA

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## **Primary Research Question:**

Why is the failure of the Pruitt-Igoe housing complex better understood as an organizational and ethical failure rather than a failure of Modernist architecture?

## **Faculty Mentor:**

Keith Credo

## **Which MCOBA Course Impacted This Research?**

This course that impacted my work on this study the most is MBA 580: Management Disasters and Catastrophes. In this course, we study the individual and organizational factors contributing to historic management failures and disasters. We put a particular focus on how decision-making processes, leadership behavior, and system design can lead to unintended and often preventable outcomes.

## **How Does This Research Apply to Your Future Professional Aspirations?**

I would bring up this research as a part of my analytical thinking, leadership awareness, and real-world skills. I approached this project the same way I would when analyzing a failing organization. Identifying root causes such as misaligned incentives, poor communication and limited stakeholder input created a system that was unable to adapt to change. These are the same issues that can be applied to modern organizations. The biggest takeaway from this research is the importance of systems thinking for organizations. Failures are rarely often the cause of a single issue but rather are complex in nature and require the evaluation of several layers and factors. This research strengthened my ability to think critically about complex problems and apply business frameworks to real-world situations.

## **Future Research to Pursue:**

If I were to continue this research, I would expand to include the long-term impacts of the complex on displaced residents and their descendants. The demolition of Pruitt-Igoe created generational harm and ingrained poverty to descendants of residents. Additionally, descendants of Pruitt-Igoe who were affected by the chemicals testing are seeking reparations now, and I would like to explore how institutions can be held accountable for severe ethical violations like these. Policy design could be another avenue for future research.

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## Solo Graphix Case Study

**Kayden Hebert**  
Accounting

**Peyton Lopez**  
Management

**Rose Hidalgo**  
Psychology

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### **Primary Research Question:**

Our primary research question is "why does a major family business who operates within a large and prominent client base have the structure of a mom and pop shop?"

### **Faculty Mentor:**

Maria V. Bracamonte Larios

### **Which MCOBA Course Impacted This Research?**

Management 320 impacted our research the most. It showed us not only how to identify a problem and solution, but also dig deep into the root cause of the problem. This course showed us how certain solutions may not work for certain businesses depending on what kind of organization they are and how to alter them to make them work.

### **How Does This Research Apply to Your Future Professional Aspirations?**

If I were in a job interview and asked the question how have you dealt with conflict in your life before I would simply talk about the research I am doing right now. I would tell them that I have identified problems of a family business, researched the business, analyzed the business, and came up with solutions to implement to create a better surrounding work environment.

### **Future Research to Pursue:**

I would explore the question why are full time hourly employees through a temp agency while part time college employees are hired on the actual company? I would explore this question because it also creates high conflict and jealousy from the temp agency employees.

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# Accounting for the Wild: Integrating Exotic Animal Valuation into Pricing Models

**Shelton Edwards**

Accounting

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## **Primary Research Question:**

To what extent does species diversity influence zoo pricing strategies and what does this relationship suggest about the implicit value of animal assets?

## **Faculty Mentor:**

Laura Latiolais

## **Which MCOBA Course Impacted This Research?**

ACCT 405

## **How Does This Research Apply to Your Future Professional Aspirations?**

In an interview, particularly with a firm like PwC, I would explain that this research investigates how organizations with nontraditional assets create economic value that is not always captured by traditional accounting practices. My project focuses on zoological institutions, where animal collections function as the primary revenue drivers, yet are often excluded from financial statements or recorded at nominal values.

I would emphasize that the project required me to think like an auditor or consultant: identifying gaps among economic reality, client operations, and financial reporting outcomes. By analyzing how species diversity influences ticket pricing, attendance, and revenue, I show that these biological assets have a measurable financial impact, even in nonprofit environments. For a firm like PwC, which works with large nonprofit, cultural, and conservation-focused organizations, including institutions similar in scale and complexity to major zoos, this type of analysis is directly relevant to audit risk assessment, advisory conversations, and financial transparency. The research demonstrates how accountants can add value not just by applying standards but also by understanding the client's underlying business and revenue model."

## **Future Research to Pursue:**

"I would start by increasing n so the reach of my dataset would cover 50 zoos as I had intended and collect multi-year data. I would then dissect each zoo's species collection to determine how many of their species in each zoo fit the "exotic" criteria which would be an animal not common

in that region (Ex. the Alligator would be considered exotic in a state like Utah). I would also research each zoos funding split and determine which animals receive the most funding and examine the financial impact these animals have on the zoo.

The survey in this study would serve as a pilot test. I have a few questions I would edit given the result/feedback/etc. from the pilot. It would be ideal to receive some type of funding to be able to distribute this survey nationwide. I would love to contact each zoo in my data collection and have their teams distribute to their contacts. Having participants from all areas/regions/etc. would provide a more comprehensive evaluation/response results. I would also like to add incentives for participants to take the survey, such as if you complete this survey you will be placed in a drawing for \$100 gift card. I would have to revise and resubmit my IRB.

Overall, I would aim to translate this research into actionable recommendations for zoos that can optimize price models, improve species investment decision-making, or improved financial reporting practices. The goal would be to connect academic research with real world application.

My end goal if given the chance to fully explore this research topic would be to evolve this project from simply identifying a gap in standards to actually proposing a scalable valuation framework that organizations with biological or nontraditional assets can use in practice.

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# Demographic Impact of Cuts to Clean Energy Tax Credits

**Ivy Hailar**

**Accounting**

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## **Primary Research Question:**

How do the clean energy tax cuts in the One Big Beautiful Bill impact Louisiana demographics?

## **Faculty Mentor:**

Laura Latiolais & Cheryl Metrejean

## **Which MCOBA Course Impacted This Research?**

Cost Accounting - ACCT 405 with Laura Latiolais

Taxation - ACCT 420 with Cheryl Metrejean

Advanced Taxation - ACCT 421 with Cheryl Metrejean

## **How Does This Research Apply to Your Future Professional Aspirations?**

I have experience in public accounting and have an interest towards taxation. I have a strong base knowledge of taxation and believe it is important to keep up with new legislation. I've taken my tax knowledge and applied it towards researching the One Big Beautiful Bill. I specifically researched the demographic impact of the cuts to clean energy tax credits introduced in the One Big Beautiful Bill.

## **Future Research to Pursue:**

I have a variety of ideas for future research regarding the cuts to clean energy tax credits.

- 1) Once the data for tax returns for 2026 is released, I will be able to evaluate the full effect of the cuts to clean energy tax credits in Louisiana.
  - 2) Comparison analysis between energy tax credits taken in the 2025 tax year vs. the 2026 tax year.
  - 3) Examining the cuts to clean energy tax credits from a business perspective
  - 4) Analyzing which alternative approach may be more beneficial than using nonrefundable tax credits
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# Do Sin Taxes Deliver? Analyzing Health Outcomes, Revenue Performance, and Policy Gaps

**Reagan Culotta**  
Accounting

**Daven Benoit**  
Accounting

**Nicole Marmande**  
Accounting

**Wyatt Taylor**  
Accounting

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## **Primary Research Question:**

To what extent have sin taxes been effective in achieving public health and revenue goals, and what limitations suggest the need for reform?

## **Faculty Mentor:**

Laura Latiolais

## **How Does This Research Apply to Your Future Professional Aspirations?**

This project has challenged my analytical abilities as well as the abilities of my group members. The collaboration aspect and data collection aspects have prepared us for future research requirements, both in an individual setting and in a group setting.

## **Future Research to Pursue:**

We would further research how different cultural aspects may affect different demographics and how that could be mitigated with adjustments to the taxation.

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# What Actually Drives Broker Success? A Data-Driven Look Inside the E&S Insurance Market

**Evan Weber**

MBA

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## **Primary Research Question:**

What factors are most strongly associated with broker success in the E&S insurance market (production activity, client retention, or operational efficiency) and how do these data-driven drivers compare to brokers' perceptions of what drives their performance?

## **Faculty Mentor:**

William Ferguson

## **Which MCOBA Course Impacted This Research?**

My undergraduate coursework in Insurance & Risk Management gave me a great introduction and basics of the insurance industry, particularly helping me understand the roles of brokers, carriers, and underwriters. That background helped me make sense of the data in a way that's grounded in how the industry operates day-to-day.

I also took a data analysis course with Dr. Metrejean that really helped me become more comfortable working with data and breaking it down into meaningful insights. That class gave me confidence going into this project.

On the MBA side, while the connection is less direct, Dr. Boudreaux's finance course has pushed me to think more strategically and feel more comfortable analyzing trends and performance over time.

## **How Does This Research Apply to Your Future Professional Aspirations?**

In a job interview, I would talk about this project as an example of pushing myself outside of my comfort zone and making the most of an opportunity. I had never done formal research before (or informal for that matter), but I wanted to take on something meaningful, especially in an industry I'm planning to build my career in.

I used real performance data to study what actually drives broker success, and then compared that to how brokers themselves think about success. That process helped me not only understand the business better, but also think more critically about where effort is best spent.

This project reflects how I approach problems. I like to dig deeper than surface-level explanations, use data to guide my thinking, and focus on insights that can improve performance. It's not just about what's happening, but understanding why it's happening, which often includes many questions!

**Future Research to Pursue:**

If I were to continue this research, I would expand beyond a single office and look at multiple brokerage firms across different brands and areas to see if the same patterns hold across different environments. That would help strengthen the reliability of the findings.

I'd also want to dig deeper into additional variables like profitability by account, client tenure, and specialization to better understand what drives long-term success, not just short-term performance.

Finally, I would build out the qualitative side by conducting more in-depth interviews. That would give a better understanding of how brokers think through decisions in real time and how those thought processes influence their results.

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**Til Mackensen**

Management

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**Primary Research Question:**

Do teachers see (their) teachers as a valuable resource for career development?

**Faculty Mentor:**

Jonathan Shirley

**Which MCOBA Course Impacted This Research?**

Honors 435 Entrepreneurship & Side Hustles: I had the opportunity to identify the problem and further develop an idea to solve that problem. Included in the course was survey research development and entrepreneurship strategy for the potential service idea.

**How Does This Research Apply to Your Future Professional Aspirations?**

I was doing research on creating a service website to help students make more deliberate connections with teachers. This website then includes connecting to teachers for their past industry experience or research interests for the sake of growing students' future career plans and industry connections or helping students see with who they might be wanting to connect for research. The research conducted consisted of collecting quantitative survey data but also qualitative interview data from students and faculty to gain insight on whether a service like this would be helpful and feasible for universities and could indeed create a stronger career-oriented environment on campus.

**Future Research to Pursue:**

Areas to explore:

- I would try to gain some university support for the idea and start creating and continually improving a prototype website with the help of feedback from students and faculty. What specific information should be featured and how do we protect teachers' privacy?
  - I would want to keep monitoring if students are using the website and noticeable improvement in career placement arises or if idea/website needs to be adjusted.
  - I would want to see how relationships between students and teachers change. Do teachers believe it to be a positive change for their work.
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# The Challenges of Influencer Tax Compliance and Reporting in the United States

**Alyssa Ray**

Accounting

**Briana Henry**

Accounting

**Nicholas Hannan**

Accounting

Alyssa Ray: [linkedin.com/in/alyssa-ray-68a8bb297](https://www.linkedin.com/in/alyssa-ray-68a8bb297)

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## **Primary Research Question:**

What deficiencies are revealed due to tax compliance challenges faced by U.S. social media influencers, and what regulatory framework could remedy these gaps?

## **Faculty Mentor:**

Laura Latiolais

## **Which MCOBA Course Impacted This Research?**

Accounting 405

## **How Does This Research Apply to Your Future Professional Aspirations?**

We thoroughly researched the tax compliance problems influencers face in the U.S. and compared them to countries that already have clearer rules. Through this, we proposed policy solutions that would reduce confusion and improve compliance. The project shows our ability to analyze emerging issues, interpret regulations, and turn research into practical, actionable recommendations.

## **Future Research to Pursue:**

If we continued this project for the next 1–2 years, we would focus on understanding how influencers navigate their tax obligations through surveys or interviews, evaluating how effective international policies have been in improving compliance, and analyzing how new income streams challenge existing tax rules through real life examples. These extensions would help build a clearer picture of what practical, modernized guidance should look like for the U.S. digital economy.

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## Name, Image, and Likeness (NIL) Impacts on Universities

**Gavin Blanchard**

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Gavin Blanchard: [www.linkedin.com/in/gavin-blanchard-a25492206](http://www.linkedin.com/in/gavin-blanchard-a25492206)

**Will Judice**

Accounting

**Devyn Zenon**

Accounting

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### **Primary Research Question:**

How does Name, Image, and Likeness (NIL) impacts universities' financial statements, athletic departments, and long-term stability?

### **Faculty Mentor:**

Laura Latiolais

### **Which MCOBA Course Impacted This Research?**

Introduction to Data Analytics - Accts (ACCT 318) - This course impact our work the most because this course showed us ways that we can use data in different databases to help examine and analyze any trends that may be available.

### **How Does This Research Apply to Your Future Professional Aspirations?**

I conducted a research project analyzing how the implementation of Name, Image, Likeness (NIL) in 2021 has affected the universities stability and financial situation. Firstly, NIL policies allow college athletics to be able to profit off of their name, image, and likeness. Secondly, I was able to use qualitative data to be able to analyze trends from pre-NIL and post-NIL eras to be able to see if there are any significant changes. This allowed me to be able to draw a conclusion on our research question.

### **Future Research to Pursue:**

The additional areas I would explore is what are the tax implications that universities and college athletes may have depending on the amount of NIL that is given out.

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# Where Do the Booze Dollars Go? Unpacking How Alcohol Tax Management Shapes State Health and Fiscal Strength

**Raylyn Roberie**  
Economics

**Derrilynn Bell**  
Accounting

**Jacob Legnon**  
Accounting

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## **Primary Research Question:**

Do states with higher excise taxes have better health and fiscal outcomes?

## **Faculty Mentor:**

Laura Latiolais

## **Which MCOBA Course Impacted This Research?**

Accounting 405 has had the greatest impact on my work pertaining to this study. Laura R Guichard has been foundational in guiding us through the research process and has always been available to help. With her guidance, we were able to choose a meaningful research topic and examine fascinating literature that will be useful to the university and the community.

## **How Does This Research Apply to Your Future Professional Aspirations?**

I would promote our research, emphasizing the analysis of the relationship between excise taxes and fiscal outcomes.

## **Future Research to Pursue:**

I would be interested in tracking states over time and comparing changes in excise tax to changes in Medicaid spending.

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# Simplicity in the Age of Abundance: A netnography on retro gaming

**Amir Hansell**

**Marketing**

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## **Primary Research Question:**

Why do people prefer old technology as opposed to modern technology?

## **Faculty Mentor:**

Alec Slepchuk

## **Which MCOBA Course Impacted This Research?**

Marketing 375. I have never done a qualitative study, and through the help of my professor and the course material was I able to work on a paper like this.

## **How Does This Research Apply to Your Future Professional Aspirations?**

I'd promote the project by saying how I analyzed the current state of human affairs in regards to tech through the lens of gaming.

## **Future Research to Pursue:**

I would explore the importance of physical media vs digital media, and what it means to consumers. I'd also explore how different generations approach retro games, and what the differences are in terms of outlook.

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# Consumer vs. Country-Level Culture and Consumer Privacy

**Isaac Netters**

**Marketing**

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## **Primary Research Question:**

Which level of culture, consumer or country, is more consequential for consumer privacy?

## **Faculty Mentor:**

Alec Slepchuck

## **Which MCOBA Course Impacted This Research?**

MKTG 475 (marketing analytics) impacted my work on this study the most because it introduced me to a lot of the concepts of analytics and taught me how to think like an analyst in order to make impactful findings from my research.

## **How Does This Research Apply to Your Future Professional Aspirations?**

I would highlight how I used dominance analysis even though it is not the most popular analytics tool. I would focus on this because it establishes my ability to adapt and use what I have even if it is not the best option.

## **Future Research to Pursue:**

I would explore deeper into what exactly defines consumer level culture vs country level culture.

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## Marketing University Assets Through Cross-Division Collaboration

**Isabelle Hardin**

Accounting

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**Steven Walker**

Management

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### **Primary Research Question:**

How can different divisions on a university campus collaborate to leverage university assets for the benefit of the campus and the community?

### **Faculty Mentor:**

Kevin Guillory

### **Which MCOBA Course Impacted This Research?**

My Marketing 345 course impacted my work the most because it gave me the foundational understanding of the logistics that goes into enabling organizations to function properly.

### **How Does This Research Apply to Your Future Professional Aspirations?**

In a job interview, I would discuss what I learned about organizational collaboration and working with other departments to ensure that the organization or company is able to meet its goals effectively.

### **Future Research to Pursue:**

I would dive deeper into university-community partnerships should this work be continued.