

Seventh Annual Rotman Accounting Research Conference

August 28-29, 2013
105 St. George Street
Toronto, Ontario, Canada

Sponsored by



and the Joseph L. Rotman School of Management

Organized by Francesco Bova and Partha Mohanram

Wednesday, August 28, 2013

Rotman School of Management, 105 St. George Street, Room 1065

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| 1:00 – 1:10 | Welcome and Opening Remarks Francesco Bova , Conference Co-organizer |
| 1:10 – 2:20 | Presenter: Sanjeev Bhojraj, Cornell University Paper: <i>Takeover Defenses: Entrenchment and Efficiency</i> |
| 2:20 – 2:40 | Break |
| 2:40 – 3:50 | Presenter: Mary Barth, Stanford University Paper: <i>Does Fair Value Accounting Contribute to Pro-cyclical Leverage?</i> |
| 3:50 – 4:10 | Break |
| 4:10 – 5:30 | Presenter: Alex Edwards, University of Toronto Paper: <i>Financial Constraints and the Incentive for Tax Planning</i> |
| 6:00 – 7:00 | CGA Ontario Reception at Rotman (in Fleck Atrium) |
| 7:00 | Bus leaves Rotman for the CN Tower |
| 7:30 – 10:30 | Dinner at the CN Tower |
| 10:30 | Bus leaves back to Rotman |

Thursday, August 29, 2013

Rotman School of Management, 105 St. George Street, Room 1065

- 8:15 – 9:00 Continental Breakfast
- 9:00 – 10:10 Presenter: **Haresh Sapra, University of Chicago**
Paper: *The Dark Side of Transparency*
- 10:10 – 10:30 Break
- 10:30 – 11:40 Presenter: **Jim Wahlen, Indiana University**
Paper: *Pricing and Mispricing in the Cross-Section*
- 11:40 – 1:00 Lunch
- 1:00 – 2:10 Presenter: **Terry Shevlin, University of California, Irvine**
Paper: *Corporate Tax Avoidance and Public Debt Costs*
- 2:10 – 2:30 Break
- 2:30 – 3:40 Presenter: **Stephannie Larocque, University of Notre Dame**
Paper: *Implied cost of equity capital estimates as predictors of accounting returns*
- 3:40 Closing remarks and adjournment
Partha Mohanram, Conference Co-Organizer

List of Participants

Invited Speakers

Mary Barth, Stanford University
Sanjeev Bhojraj, Cornell University
Alex Edwards, University of Toronto
Stephannie Larocque, University of Notre Dame
Haresh Sapra, University of Chicago
Terry Shevlin, University of California, Irvine
Jim Wahlen, Indiana University

Invited Participants

Ana Albquireque, Boston University
Divya Anatharaman, Rutgers University
Sanjay Banerjee, University of Alberta
Philip Berger, University of Chicago
Francois Brochet, Harvard Business School
Somnath Das, University of Illinois at Chicago
Yiwei Dou, New York University
Ronald Dye, Northwestern University
Xiaohua Fang, Georgia State University
Carol Ann Frost, University of North Texas
Yu Hou, Queen's University
Raffi Indjejikian, University of Michigan
Xu Jiang, Duke University
Urooj Khan, Columbia University
Lihong Liang, Syracuse University
Matt Lyle, Northwestern University
Amin Mawani, York University
Miguel Minutti-Meza, University of Miami
Khalid Nainar, McMaster University/University of Dubai
James Naughten, Northwestern University
Patricia O'Brien, University of Waterloo
Jeffrey Pittman, Memorial University
Nemit Shroff, Massachusetts Institute of Technology
Liang Tan, George Washington University
Samir Trabelsi, Brock University
Thomas Schneider, University of Alberta
Anup Srivastava, Northwestern University
Kevin Veenstra, McMaster University
Yibin Zhou, University of Texas at Dallas
Youli Zou, George Washington University

Rotman Faculty

Joel H. Amernic
Francesco Bova
Jeffrey Callen
Mindy Callen
Feng Chen
Gus De Franco
Alex Edwards
Ramy Elitzur
Ole-Kristian Hope
Kevin Li
Yue Li
Scott Liao
Hai Lu
Partha Mohanram
Gordon Richardson
Wendy Rotenberg
Wally J. Smieliauskas
Dushyant Vyas
Aida Sijamic Wahid
Franco Wong
Baohua Xin
Minlei Ye
Ping Zhang

Rotman Doctoral Students

Stephanie Cheng
Hila Yaari Fogel
Danqui Hu
Heather Li
Na Li
Ross Lu
Leila Peyraven
Sasan Saiy
Barbara Su
Wuyang Zhao