Sixth Annual Rotman Accounting Research Conference

September 21–22, 2012
105 St. George Street
Toronto, Ontario, Canada

Sponsored by

and the Joseph L. Rotman School of Management

Organized by Francesco Bova and Partha Mohanram

Friday, September 21, 2012

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

1:00 – 1:10 Welcome and Opening Remarks
Francesco Bova, Conference Co-organizer

1:10 – 2:20 Presenter: Jennifer Blouin, University of Pennsylvania
Paper: Corporate Governance, Incentives, and Tax Avoidance

2:20 – 2:40 Break

2:40 – 3:50 Presenter: Phil Stocken, Dartmouth College
Paper: Location of Decision-Rights within Multinational Firms

3:50 – 4:10 Break

4:10 – 5:30 Presenter: Scott Liao, University of Toronto
Paper: Banks’ Competitor-Specific Knowledge in Loan Markets

6:00 – 7:00 Reception at Rotman

7:00 Bus leaves Rotman for CN Tower

7:30 – 10:30 Dinner at CN Tower
Saturday, September 22, 2012

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

8:15 – 9:00    Continental Breakfast

9:00 – 10:10   Presenter: **Shiva Rajgopal, Emory University**
                Paper: *Earnings Quality: Evidence from the Field*

10:10 – 10:30  Break

10:30 – 11:40  Presenter: **Mark Bradshaw, Boston College**
                Paper: *State Ownership, Tax, and Political Promotion: Evidence from China*

11:40 – 1:00   Lunch

1:00 – 2:10    Presenter: **Andrew Leone, University of Miami**
                Paper: *Influential Observations and Inferences in Accounting Research*

2:10 – 2:30    Break

2:30 – 3:40    Presenter: **Gauri Bhat, Washington University in St. Louis**
                Paper: *The Implications of Banks’ Credit Risk Modeling for their Loan Loss Provision Timeliness and Loan Origination Procyclicality*

3:40          Closing remarks and adjournment
## List of Participants

### Invited Speakers
- Gauri Bhat, Washington University in St. Louis
- Jennifer Blouin, University of Pennsylvania
- Mark Bradshaw, Boston College
- Andrew Leone, University of Miami
- Scott Liao, University of Toronto
- Phil Stocken, Dartmouth College
- Shiva Ragjopal, Emory University

### Invited Participants
- Romana Autrey, U. of Illinois at Urbana-Champaign
- Tim Baldenius, New York University
- Joy Begley, University of British Columbia
- Heman Desai, Southern Methodist University
- Dan Dhaliwal, University of Arizona
- Yiwei Dou, New York University
- Jurgen Ernstberger, Ruhr-Universitat Bochum
- Xiaohua Fang, Georgia State University
- Carol Frost, University of North Texas
- Steven Huddart, Penn State University
- Mo Khan, University of Minnesota
- Kalin Kolev, Yale University
- Todd Kravet, University of Texas at Dallas
- Stephannie Larocque, University of Notre Dame
- Alastair Lawrence, University of California Berkley
- Alina Lerman, Yale University
- Yinghua Li, Baruch College
- Zining Li, Southern Methodist University
- Yanju Liu, Singapore Management University
- Dave Maber, University of Michigan
- Claudine Mangen, Concordia University
- Miguel Minutti-Meza, University of Miami
- Lin Nan, Purdue University
- Tjomme Rusticus, Northwestern University
- Nemit Shroff, MIT
- Dushyant Vyas, University of Minnesota
- James Wahlen, Indiana University
- Mike Welker, Queen’s University
- Ryan Wilson, University of Iowa
- Yibin Zhou, University of Texas at Dallas

### 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. Smeiauskas
- Aida Wahid
- Franco Wong
- Baohua Xin
- Minlei Ye
- Ping Zhang

### Rotman Doctoral Students
- Patrick Bagdasarian
- Yue Chen (visiting)
- Florian Eugster (visiting)
- Hila Yaari Fogel
- Danqui Hu
- Yu Hou
- Heather Li
- Na Li
- Ross Lu
- Matt Lyle
- Sasan Saity
- Barbara Su
- Kevin Veenstra
- Jason Young
- Youli Zou