



15th Annual Rotman Accounting Research Conference
August 25-26, 2022

Rotman School of Management, University of Toronto
105 St. George Street, Toronto, ON Canada

Organized by: Jody Grewal, Hai Lu and Franco Wong

Sponsored by: CPA Ontario Centre for Accounting Innovation Research and CPA Ontario

Thursday August 25th, 2022

Rotman School of Management, 105 St. George Street, Room 1060

8:00 am – 8:55 am	Registration and Continental Breakfast, at L1058
8:55 am – 9:00 am	Welcome and Opening Remarks
9:00 am – 10:15 am	Jung Koo Kang , Harvard Business School <i>Paper: Digital Lending and Financial Well-being: Evidence from a Randomized Field Experiment in a Developing Economy</i>
10:15 am – 10:45 am	Break, at L1058
10:45 am – 12:00 pm	Jee-Eun Shin , University of Toronto – Rotman <i>Paper: Migration of Global Supply Chains: A Real Effect of Mandatory ESG Disclosure</i>
12:00 pm – 1:30 pm	Lunch, at L1007 (main floor)
1:30 pm – 2:45 pm	Atif Ellahie , University of Utah <i>Paper: Are CEOs rewarded for luck? Evidence from corporate tax windfalls</i>
2:45 pm – 3:15 pm	Break, at L1058
3:15 pm – 4:30 pm	Maria Ogneva , University of Southern California <i>Paper: What moves the market? Individual firms' earnings announcements as drivers of index returns</i>
6:00 pm – 10:00 pm	Reception and Dinner at Dynasty Restaurant (69 Yorkville Avenue, Toronto, M5R 1B8)

Friday August 26th, 2022

Rotman School of Management, 105 St. George Street, Room 1060

8:00 am – 9:00 am	Registration and Continental Breakfast, at L1058
9:00 am – 10:15 am	Jan Bouwens , University of Amsterdam <i>Paper: Transparency and biases in subjective performance evaluation</i>
10:15 am – 10:45 am	Break, at L1058
10:45 am – 12:00 pm	Stephanie Cheng , Tulane University <i>Paper: The Informational Role of Exhibits as “Source Files” in Form 10-K</i>
12:00 pm	Concluding Remarks and Lunch, at L1058