



Rotman School of Management UNIVERSITY OF TORONTO

14th Annual Rotman Accounting Research Conference

August 26, 2021

Rotman School of Management, University of Toronto

105 St. George Street, Toronto, ON Canada

Organized by: Andrea Down, Jody Grewal, Partha Mohanram and Jee-Eun Shin

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

Thursday, August 26th, 2021

(Zoom link forthcoming)

8:55 am – 9:00 am	Welcome and Opening Remarks
9:00 am – 10:00 am	Mingyi Hung , HKUST <i>Paper: Mandatory Gender Diversity Disclosures as a Commitment Device: Evidence from Canada</i>
10:00 am – 10:15 am	Break
10:15 am – 11:15 am	Sean McGuire , Texas A&M <i>Paper: The Effect of Shareholder Scrutiny on Corporate Tax Behavior: Evidence from Shareholder Tax Litigation</i>
11:15 am – 11:30 am	Break
11:30 am – 12:30 pm	Anna Costello , University of Chicago <i>Paper: Discrimination in the Payments Chain</i>
12:30 pm – 1:45 pm	Lunch Social (participants can join break-out rooms)

1:45 pm – 2:45 pm

Sugata Roychowdhury, Northwestern

Paper: Just Friends? Managers' Connection to Judges

2:45 pm – 3:45 pm

Wuyang Zhao, UT Austin

Paper: In Search of Shares: Inelastic Ownership as a Constraint to Short Covering

3:45 pm – 4:00 pm

Break

4:00 pm – 5:00 pm

Akash Chattopadhyay, University of Toronto

Paper: Business Groups and the Value Implications of Ownership Transparency

5:00 pm

Concluding Remarks