

**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

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| 1:00 – 1:10  | Welcome and Opening Remarks<br><b>Francesco Bova</b> , Conference Co-organizer   |
| 1:10 – 2:20  | Presenter: <b>Jennifer Blouin, University of Pennsylvania</b><br>Paper: <i>Corporate Governance, Incentives, and Tax Avoidance</i> |
| 2:20 – 2:40  | Break  |
| 2:40 – 3:50  | Presenter: <b>Phil Stocken, Dartmouth College</b><br>Paper: <i>Location of Decision-Rights within Multinational Firms</i>          |
| 3:50 – 4:10  | Break  |
| 4:10 – 5:30  | Presenter: <b>Scott Liao, University of Toronto</b><br>Paper: <i>Banks' Competitor-Specific Knowledge in Loan Markets</i>          |
| 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 Mangan, 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. Smieliauskas  
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 Saiy  
Barbara Su  
Kevin Veenstra  
Jason Young  
Youli Zou