

# **Kiridaran (Giri) Kanagaretnam**

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## **Business Address**

Schulich School of Business

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## **Educational and Professional Background**

### **(i) Education**

**Ph.D. in Business Administration**, Major: Accounting & Minor: Economics, School of Management, Syracuse University, August 2000.

**MSEE**, School of Electrical and Computer Engineering, Purdue University, West Lafayette, August 1996. Fulbright junior scholar.

**B.Sc. in Electrical Engineering**, University of Peradeniya, Sri Lanka, April 1992, First Class Honors. E.O.E. Pereira Gold Medal awarded to the top graduating student in engineering.

### **(ii) Professional Designations**

**CPA** Chartered Professional Accountants of Ontario, since 2014.

**CMA** Certified Management Accountants of Ontario, since 2012.

**CGMA** Chartered Global Management Accountant U.S./U.K., since 2012.

**CGA** Certified General Accountants of Ontario, since 2011.

**ACMA** Chartered Institute of Management Accountants, London, Associate Member, since 1994

## **Employment**

### **(i) Academic:**

**York University**, Schulich School of Business, Professor, 2013-

Program Director, Master of Management, 2018 -

**McMaster University**, DeGroot School of Business, Professor, 2012-2013

Associate Dean (Academic), 2012-2013

Associate Professor, 2006-2012

Assistant Professor, 2002-2006

**Wilfrid Laurier University**, School of Business & Economics, Assistant Professor, 2000-2002

**Syracuse University**, School of Management, Teaching Fellow, 1998-2000

Teaching Assistant, 1996-1998

**University of Peradeniya**, Faculty of Engineering, Lecturer, 1993-1994

### **Visiting Appointments:**

**Erasmus University**, Visiting Professor, Erasmus School of Economics, May 2018

**HEC Paris**, Visiting Professor, March 2018

**Nanyang Technological University**, Visiting Senior Fellow, Nanyang Business School, 2008-2009

### **(ii) Professional**

**Development Finance Corporation of Ceylon**, Project Officer, 1992-1993

Management Trainee, 1989 -1992

**Central Finance Company Ltd**, Trainee Accounts Executive, 1988-1989

## **Honors and Awards**

Schulich Research Fellowship 2016/17, 2018/19

Nominated for the Dean's Research Impact Award 2017

Vernon Zimmerman Best Paper Award at the 26th Asian-Pacific Conference on International Accounting Issues, Taipei 2014

AAA Doctoral Consortium Fellow 1999

School of Management TA of the Year 1998/99 at Syracuse University

Outstanding TA for 1999 selected by the Graduate School at Syracuse University

University Teaching Fellow appointed to this compensated position by the Graduate School for academic years 1998/99 and 1999/00, at Syracuse University

Fulbright Junior Fellowship, Purdue University, 1994-1996

E.O.E. Pereira Gold Medal, awarded to the top graduating student at the Faculty of Engineering, University of Peradeniya, Sri Lanka, 1992

University of Peradeniya Golden Jubilee Scholarship, awarded to the best all-round student at the University, 1992

University Scholarship, University of Peradeniya, Sri Lanka, awarded for the best performance in the Faculty of Engineering final examinations, 1992

## **Publications/Research Papers**

### **(i) Peer-Reviewed Academic Journals (†: FT 50, \*\*: ABDC A\*, \*: ABDC A)**

FT 50 – 2017 Financial Times Top 50 Journals in Business

ABDC – 2016 Australian Business Deans Council Journal Rankings

51. † \*\* Kanagaretnam, K., J. Lee, C.Y. Lim and G.J. Lobo. “Societal Trust and Corporate Tax Avoidance”, *Review of Accounting Studies* (forthcoming).
50. Kanagaretnam, K., Z. Xiu and Z. Zhou. “Does Culture Matter for Corporate Philanthropic Giving?”, *Emerging Markets Finance and Trade* (forthcoming).
49. \* Dal Maso, L., K. Kanagaretnam, G.J. Lobo and S. Terzani. “The Influence of Accounting Enforcement on Earnings Quality of Banks: Implications of Bank Regulation and the Global Financial Crisis”, *Journal of Accounting and Public Policy* (forthcoming).
48. † \*\* Kanagaretnam, K., G.J. Lobo, C. Wang and D. Whalen. “Cross-country Evidence on the Relationship between Societal Trust and Risk-Taking by Banks”, *Journal of Financial and Quantitative Analysis* (forthcoming).
47. \*\* Gomaa, M., K. Kanagaretnam, S. Mestleman and M. Shehata. “Testing the Efficacy of Replacing the Incurred Credit Loss Model with the Expected Credit Loss Model”, *European Accounting Review* (forthcoming).
46. \* Jin, J.Y., K. Kanagaretnam, and Y. Liu. 2018. “Banks’ Funding Structure and Earnings Quality”, *International Review of Financial Analysis* Volume 59, 163-178.
45. † \* Kanagaretnam, K., R. Khokar and A. Mawani. 2018. “Linking Societal Trust and CEO Compensation”, *Journal of Business Ethics* Volume 151, 295-317.
44. \* Jin, J.Y., K. Kanagaretnam, and G. J. Lobo 2018. “Discretion in Loan Loss Allowance, Risk Taking and Earnings Management”, *Accounting & Finance* Volume 58, 171-193.
43. † \* Kanagaretnam, K., J. Lee, C.Y. Lim and G.J. Lobo. 2018. “Cross-Country Evidence on the Role of Independent Media in Constraining Tax Aggressiveness”, *Journal of Business Ethics* Volume 150, 879-902.

42. Jin, J.Y., K. Kanagaretnam, G. J. Lobo and R. Mathieu. 2017. "Social Capital and Bank Stability", *Journal of Financial Stability* Volume 32, 99-114.
41. \* Kanagaretnam, K., J. Lee, C.Y. Lim and G.J. Lobo. 2017. "Effects of Informal Institutions on the Relationship between Accounting Measures of Risk and Bank Distress", *Journal of International Accounting Research* Volume 16, 37-66.
40. \*\* Kanagaretnam, K., J. Lee, C.Y. Lim and G.J. Lobo. 2016. "Relation between Auditor Quality and Tax Aggressiveness: Implications of Cross-Country Institutional Differences", *Auditing: A Journal of Practice and Theory* Volume 35, 105-135.
39. \* Kanagaretnam, K., G.J. Lobo, C. Ma and J. Zhou. 2016. "National Culture and Internal Control Weaknesses around the World", *Journal of Accounting, Auditing & Finance* Volume 31, 28-50.
38. Kanagaretnam, K., G. Zhang and S. Zhang. 2016. "CDS Pricing and Accounting Disclosures: Evidence from U.S. Bank Holding Corporations during the Recent Credit Crisis", *Journal of Financial Stability* Volume 22, 33-44.
37. † \* Kanagaretnam, K., G.J. Lobo and C. Wang. 2015. "Religiosity and Earnings Management: International Evidence from the Banking Industry", *Journal of Business Ethics* Volume 132, 277 -296.
36. Kanagaretnam, K., G.J. Lobo C. Wang and D. Whalen. 2015. "Religiosity and Risk-Taking in International Banking", *Journal of Behavioral and Experimental Finance* Volume 7, 42 - 59.
35. Gomaa, M., K. Kanagaretnam, S. Mestelman, and M. Shehata. 2015. "Exercising Empowerment in an Investment Environment", *Journal of Behavioral and Experimental Finance* Volume 7, 33-41.
34. † \*\* Kanagaretnam, K., C.Y. Lim and G.J. Lobo. 2014. "Influence of National Culture on Accounting Conservatism and Risk-Taking in the Banking Industry", *The Accounting Review* Volume 89, 1115-1149.
33. \*\* Kanagaretnam, K., C.Y. Lim and G.J. Lobo. 2014. "Effects of International Institutional Factors on Earnings Quality of Banks", *Journal of Banking and Finance* Volume 39, 87-106.
32. \* Kanagaretnam, K., S. Mestelman, S.M.K. Nainar and M. Shehata. 2014. "Transparency and Empowerment in an Investment Environment", *Journal of Business Research* Volume 67, 2030-2038.
31. \*\* Jin, J.Y., K. Kanagaretnam, and G. J. Lobo. 2013. "Unintended Consequences of Increased Asset threshold for FDICIA Internal Controls: Evidence from U.S. Private Banks", *Journal of Banking and Finance* Volume 37, 4879-4892.

30. \*\* Jin, J.Y., K. Kanagaretnam, G. J. Lobo, and R. Mathieu. 2013. “Impact of FDICIA Internal Controls on Bank Risk Taking”, *Journal of Banking and Finance* Volume 37, 614-624.
29. Kanagaretnam, K., G.J. Lobo and D. Whalen. 2013. “Relationship between Board Independence and Firm Performance post-Sarbanes Oxley”, *Corporate Ownership and Control*, Volume 11, 65-73.
28. \* Kanagaretnam, K., S. Mestelman, S.M.K. Nainar and M. Shehata. 2012. “The Impact of Empowering Investors on Trust and Trustworthiness”, *Journal of Economic Psychology* Volume 33, 566–577.
27. Kanagaretnam, K., G.J. Lobo and R. Mathieu. 2012. "CEO Stock Options and Analysts' Forecast Accuracy and Bias", *Review of Quantitative Finance & Accounting* Volume 38, 299–322.
  - summarized for practitioners in CFA Digest, August 2012
26. † \*\* Kanagaretnam, K., C.Y. Lim and G.J. Lobo. 2011. “Effects of National Culture on Earnings Quality of Banks”, *Journal of International Business Studies* Volume 42, 853 – 874.
25. \*\* Jin, J.Y., K. Kanagaretnam and G.J. Lobo. 2011. "Ability of Accounting and Audit Quality Variables to Predict Bank Failures during the Recent Financial Crisis”, *Journal of Banking and Finance* Volume 35, 2811-2819.
24. Kanagaretnam, K., G. Krishnan, G.J. Lobo and R. Mathieu. 2011. “Audit Quality and the Market Valuation of Banks’ Loan Loss Allowance”, *Accounting Perspectives* Volume 10, 161 – 193.
23. Bart, C., Y. L. Chan and K. Kanagaretnam. 2011. "What Questions Do Board Members in Public Service Organizations Ask about Executive Compensation?" *Accounting Perspectives* Volume 10, 83 – 108.
22. \* Kanagaretnam, K and S. Sarkar. 2011. “Managerial Compensation and the Underinvestment Problem”, *Economic Modelling* Volume 28, 308 – 315.
21. Kanagaretnam, K., G.J. Lobo and D. Whalen. 2011. “Effects of Changes in the Precision of Public versus Private Information on Market Liquidity at the Time of Earnings Announcements”, *International Journal of Management* Volume 28, 229-237.
20. † \*\* Kanagaretnam, K., G.V. Krishnan and G.J. Lobo. 2010. “An Empirical Analysis of Auditor Independence in the Banking Industry” *The Accounting Review* Volume 85, 2011-2046.
  - Featured on Bloomberg Businessweek, December 8, 2010; CNBC.com; Reuters; Hymarkets.com.

19. \*\* Kanagaretnam, K., C.Y. Lim and G.J. Lobo. 2010. "Auditor Reputation and Earnings Management: International Evidence from the Banking Industry", *Journal of Banking and Finance* Volume 34, 2318-2327.
18. \* Kanagaretnam, K., S. Mestelman, S.M.K. Nainar and M. Shehata. 2010. "Trust and Reciprocity with Transparency and Repeated Interactions", *Journal of Business Research* Volume 63, 241-247.
17. † \* Kanagaretnam, K., G.J. Lobo and E. Mohammad. 2009. "Are Stock Options Grants to CEOs of Stagnant Firms Fair and Justified?", *Journal of Business Ethics* Volume 90, 137-155.
16. \* Kanagaretnam, K., R. Mathieu and M. Shehata. 2009. "Usefulness of Comprehensive Income Reporting in Canada", *Journal of Accounting and Public Policy* Volume 28, 349-365.
15. \*\* Kanagaretnam, K., G. Krishnan and G.J. Lobo. 2009. "Is the Market Valuation of Banks' Loan Loss Provision Conditional on Auditor Reputation?" *Journal of Banking and Finance* Volume 33, 1039-1047.
14. \* Kanagaretnam, K., S. Mestelman, S.M.K. Nainar and M. Shehata. 2009. "The Impact of Social Value Orientations and Risk Attitudes on Trust and Reciprocity", *Journal of Economic Psychology* Volume 30, 368-380.
13. Kanagaretnam, K., R. Mathieu and R. Ramanan. 2009. "Stock Option Grants, Current Operating Performance and Deferral of Earnings", *International Journal of Management*, Volume 26, 26-32.
12. Kanagaretnam, K., G.J. Lobo and E. Mohammad. 2008. "Determinants and Consequences of Large CEO Pay", *International Journal of Accounting and Finance* Volume 1, 61-82.
11. \* Kanagaretnam, K., G.J. Lobo and D. Whalen. 2007. "Does Good Corporate Governance Reduce Information Asymmetry Around Quarterly Earnings Announcements?" *Journal of Accounting and Public Policy* Volume 26, 497-522.
10. Kanagaretnam, K., G.J. Lobo and D. Whalen. 2005. "Relationship between Analyst Forecast Properties and Equity Bid-Ask Spreads and Depths around Quarterly Earnings Announcements", *Journal of Business, Finance and Accounting* Volume 32, 1773-1799.
9. \* Kanagaretnam, K., G.J. Lobo and D. Yang. 2005. "Determinants of Signaling through Bank Loan Loss Provisions", *Journal of Business Research*, Volume 58, 312 - 320.
8. † \*\* Kanagaretnam, K., G.J. Lobo and D. Yang. 2004. "Joint Tests of Signaling and Income Smoothing through Bank Loan Loss Provisions", *Contemporary Accounting Research*, Volume 21, 843-884.
7. Gensemer, S. and K. Kanagaretnam. 2004. "Alliances and Cost Declaration", *Managerial and Decision Economics* Volume 25, 121-136 (lead article).

6. Kanagaretnam, K., G.J. Lobo and R. Mathieu, 2004. "Earnings Management to Reduce Income Variability: Evidence from Loan Loss Provisions", *Review of Accounting and Finance* Volume 3, 128-148.
5. Kanagaretnam, K., R. Mathieu and R. Ramanan. 2004. "Outside Director Remuneration and the Decision to Grant CEO Stock Options", *International Journal of Business Governance and Ethics* Volume 1, 137-146
4. Kanagaretnam, K., R. Mathieu and A. Thevaranjan. 2003. "An Economic Analysis of the Use of Student Evaluations: Implications for Universities", *Managerial and Decision Economics* Volume 24, 1-13 (lead article).
3. Kanagaretnam, K., G.J. Lobo and R. Mathieu. 2003. "Managerial Incentives for Income Smoothing through Bank Loan Loss Provisions", *Review of Quantitative Finance & Accounting* Volume 20, 63-80.
2. Kanagaretnam, K., and S.M.K. Nainar. 2002. "A Model of Employee Internet Surfing Habits", *Quarterly Journal of Electronic Commerce* Volume 3, 17-30.
1. Kirubarajan, T., P. R. P. Hoole, S. R. H. Hoole and K. Kiridaran. 1995. "Electromagnetic Field Computation and Electromagnetic Signal Processing", *IEEE Trans. Magnetics* Volume 31, 1956-1959.

## **(ii) Professional Publications**

Bart, C., Y. L. Chan and K. Kanagaretnam. 2012. "Executive Pay: Directors Need to Keep Asking (More) Questions", *The Philanthropist* Volume 24, 239-241.

Kanagaretnam, K., and R. Mathieu. 2002. "A Case for Flexibility: A Bank's Loan Loss Provision (LLP) Offers Reasons for Flexibility in GAAP" *CGA Magazine* May/June.

## **(iii) Working Papers**

Kanagaretnam, K., X. Kong and A. Tsang. 2018. "Home and Host Country IFRS Adoption and Cross-delisting", Revise & Resubmit (5<sup>th</sup> round) at *Journal of International Business Studies*.

Jin, J.Y., K. Kanagaretnam, Y. Liu and G. J. Lobo. 2018. "The Impact of Economic and Monetary Policy Uncertainty on Banks' Financial Reporting Quality", Revise & Resubmit (3<sup>rd</sup> round) at *Journal of Accounting and Public Policy*.

Jin, J.Y., K. Kanagaretnam, Y. Liu and N. Liu. 2018. "Banks' Loan Growth, Financing Strategy, and Social Capital", Revise & Resubmit (2<sup>nd</sup> round) *Journal of Behavioral and Experimental Finance*.

Deng, C., K. Kanagaretnam, and Z. Zhou. 2018. "Do Locally-Based Independent Directors Reduce Corporate Misconduct?", Under Review at *Accounting & Finance*.

Dal Maso, L., K. Kanagaretnam, G.J. Lobo and F. Mazzi. 2018. “Does Accounting Enforcement Influence Risk-taking in the Banking Industry? Evidence from the Pre- and Post-crisis Periods”

Kanagaretnam, K., A. Mawani, G. Shi, and Z. Zhou. 2018. “Impact of Social Capital on Tone Ambiguity in Banks’ 10-K Filings”.

Bae, K.H., K.Kanagaretnam and H. Tan. 2017. “Which Analysts to Believe? Societal Trust, Conflicts of Interest, and the Informativeness of Analyst Research”.

Kanagaretnam, K., G.J. Lobo and Z. Yang. 2013. “CEO Inside Debt, Risk Taking, Earnings Management, and Financial Trouble: Pre-crisis and Crisis Period Evidence from the Banking Industry”.

Kanagaretnam, K., and S. Sarkar. 2012. “Effective Tax Rate Under a Convex Tax Schedule”.

### **Presentations at Meetings**

#### **(i) Invited Workshop Presentations**

Erasmus University, Department of Business Economics, May 2018

HEC Paris, March 2018

Syracuse University, October 2005, November 2017

University of Ottawa, November 2016

Simon Fraser University, September 2016

Wilfrid Laurier University, January 2016

University of Perugia, November 2015

Stu Clarke Visiting Speaker, University of Manitoba, October 2015

Brock University, Accounting and Finance Symposium, October 2015

Nanyang Technological University, October 2008

University of Houston, October 2005

York University, November 2001, October 2005, February 2013, May 2014

Brock University, April 2004

Wilfrid Laurier University, CMA Canada Research Speaker Series, September 2000, October 2004

2<sup>nd</sup> McMaster University – DeGroote Summer Research Conference, July 2003

McMaster University, January 2002

#### **(ii) Conference Discussant**

Multinational Finance Society Annual Conference 2017, 2018

World Finance and Banking Symposium, 2016, 2017

World Finance Conference, 2014

American Accounting Association Annual Meeting, 2010, 2012

Canadian Academic Accounting Association Annual Meeting, 2006, 2008, 2010, 2011, 2018

Northern Finance Association Annual Meeting, 2002, 2003 and 2012

21<sup>st</sup> Australian Finance and Banking Conference, 2008



### **(iii) Contributed (Peer Reviewed Presentations)**

“Home and Host Country IFRS Adoption and Cross-delisting” (with X. Kong and A. Tsang) American Accounting Association Annual Meeting, 2018.

“Testing the Efficacy of Replacing the Incurred Credit Loss Model with the Expected Credit Loss Model”, (with M. Gomaa, S. Mestleman and M. Shehata) American Accounting Association Annual Meeting, 2018.

“Banks’ Funding Structure and Earnings Quality” (with J.Y. Jin and Y. Liu) presented at

1. World Finance and Banking Symposium, 2017.
2. 24<sup>th</sup> Annual Conference of the Multinational Finance Society, 2018.

“Which Analysts to Believe? Societal Trust, Conflicts of Interest, and the Informativeness of Analyst Research”, (with K.H. Bae and H. Tan) presented at

1. American Accounting Association Annual Meeting, 2016.
2. European Accounting Association Annual Meeting, 2017.

“The Impact of Economic and Monetary Policy Uncertainty on Banks’ Financial Reporting Quality” (with J.Y. Jin, Y. Liu and G. J. Lobo) presented at

1. World Finance and Banking Symposium, 2016.
2. 24<sup>th</sup> Annual Conference of the Multinational Finance Society, 2017.
3. European Accounting Association Annual Meeting, 2018.
4. Canadian Academic Accounting Association Annual Meeting, 2018.
5. American Accounting Association Annual Meeting, 2018.

“Linking Societal Trust and CEO Compensation” (with R. Khokar and A. Mawani) presented at Financial Management Association Annual Meeting, 2016.

“Are Busy Audit Committees Effective Monitors? Evidence from Financial Reporting Quality”, (with K. Karim and S. Suh) presented at American Accounting Association Annual Meeting, 2016.

“The Influence of Accounting Enforcement and Bank Regulation on Earnings Quality of Banks”, (with L. Dal Maso, G.J. Lobo and S. Terzani) presented at American Accounting Association Annual Meeting, 2016.

“Social Capital and Bank Accounting Transparency”, (with J.Y. Jin and G.J. Lobo) presented at European Accounting Association Annual Meeting, 2016.

“Cross-Country Evidence on the Role of Independent Media in Constraining Tax Avoidance”, (with J. Lee, C.Y. Lim and G.J. Lobo) presented at American Accounting Association Annual Meeting, 2015.

“Societal Tax and Corporate Tax Avoidance”, (with J. Lee, C.Y. Lim and G.J. Lobo) presented at

1. Journal of International Accounting Research Conference, 2014.
2. World Banking and Finance Symposium, 2014.
3. European Accounting Association Annual Meeting, 2017.

“Bank Accounting Conservatism, Risk Taking and Earnings Management”, (with J.Y. Jin and G.J. Lobo) presented at

1. European Accounting Association Annual Meeting, 2014.
2. World Finance Conference, 2014
3. American Accounting Association Annual Meeting, 2014.

“Auditor Quality and Corporate Tax Avoidance”, (with J. Lee, C.Y. Lim and G.J. Lobo) presented at

1. American Accounting Association Annual Meeting, 2014.
2. 26th Asian-Pacific Conference on International Accounting Issues, 2014.

"Religiosity and Earnings Management: International Evidence from the Banking Industry", (with G.J. Lobo and C. Wang) presented at

1. EIASM 2<sup>nd</sup> Workshop on Business Ethics, 2013.
2. American Accounting Association South West Regional Meeting, 2014
3. American Accounting Association Annual Meeting, 2014.

“Credit Default Swap Pricing and Accounting Disclosures: Evidence from U.S. Bank Holding Corporations during the Recent Credit Crisis”, (with G. Zhang and S. Zhang) presented at American Accounting Association Annual Meeting, 2013.

“National Culture and Internal Control Weaknesses around the World”, (with G.J. Lobo, C. Ma and J. Zhou) presented at American Accounting Association Annual Meeting, 2013.

“How Well Do Accounting-based Risk Measures Predict Bank Failure and Bank Financial Trouble? Evidence from the Recent Financial Crisis”, (with C.Y. Lim and G.J. Lobo) presented at European Accounting Association Annual Meeting, 2013.

“Influence of National Culture on Bank Risk Taking”, (with C.Y. Lim and G.J. Lobo) presented at American Accounting Association Annual Meeting, 2012.

“Unintended Consequences of Increased Asset threshold for FDICIA Internal Controls: Evidence from US Private Banks”, (with J.Y. Jin, and G. J. Lobo) presented at American Accounting Association Annual Meeting, 2012.

“Individualism and Internal Control Weaknesses around the World”, (with G.J. Lobo and J. Zhou) presented at American Accounting Association Annual Meeting Ethics Symposium, 2012.

“Impact of FDICIA Internal Controls on Bank Risk Taking”, (with J.Y. Jin, G. J. Lobo, and R. Mathieu) presented at European Accounting Association Annual Meeting, 2012.

“CEO Inside Debt, Risk Taking, Earnings Management, and Financial Trouble: Pre-crisis and Crisis Period Evidence from the Banking Industry”, (with G.J. Lobo and Z. Yang) presented at:

1. European Accounting Association Annual Meeting, 2012
2. Northern Finance Association Annual Conference, 2012.

“Effects of National Culture on Earnings Management in Banks”, (with C.Y Lim and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2011
2. Canadian Academic Accounting Association Annual Meeting, 2011

“Ability of Accounting and Audit Quality Variables to Predict Bank Failures during the Recent Financial Crisis”, (with J.Y. Jin and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2011
2. Canadian Academic Accounting Association Annual Meeting, 2011

“The Impact of Empowering Investors on Trust and Trustworthiness”, (with S. Mestelman, S.M.K. Nainar and M. Shehata) presented at:

1. Canadian Economic Association Annual Meeting, 2011
2. American Accounting Association Annual Meeting, 2010
3. Canadian Academic Accounting Association Annual Meeting, 2010
4. American Accounting Association North East Regional Meeting, 2010

“Auditor Reputation and Earnings Management: International Evidence from the Banking Industry”, (with C.Y Lim and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2010
2. Canadian Academic Accounting Association Annual Meeting, 2010

“Effects of International Institutional Factors on Earnings Quality in Banks”, (with C.Y Lim and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2010
2. Canadian Academic Accounting Association Annual Meeting, 2010
3. Northern Finance Association Annual Conference, 2009

“Audit Quality and the Market Valuation of Banks’ Loan Loss Allowance” (G. Krishnan, G.J. Lobo and R. Mathieu) presented at:

1. American Accounting Association Annual Meeting, 2009
2. European Accounting Association Annual Meeting, 2009

“Trust and Reciprocity with Transparency and Repeated Interactions”, (with S. Mestelman, S.M.K. Nainar and M. Shehata) presented at:

1. American Accounting Association Annual Meeting, 2009
2. Canadian Economic Association Annual Meeting, 2009

“An Empirical Analysis of Auditor Independence in the Banking Industry”, (with G. Krishnan and G.J. Lobo) presented at 21<sup>st</sup> Australian Finance and Banking Conference, 2008

“Is the Market Valuation of Banks’ Loan Loss Provision Conditional on Auditor Reputation?”, (with G. Krishnan and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2008
2. Canadian Academic Accounting Association Annual Meeting, 2008
3. European Accounting Association Annual Meeting, 2008

“Usefulness of Comprehensive Income Reporting in Canada”, (with R. Mathieu and M. Shehata) presented at:

1. European Accounting Association Annual Meeting, 2007
2. American Accounting Association Annual Meeting, 2008

“Is there a Relation between Abnormal Bank Loan Loss Provisions and Fees Paid to the Auditors?”, (with G. Krishnan and G.J. Lobo) presented at:

1. American Accounting Association Annual Meeting, 2007
2. Canadian Academic Accounting Association Annual Meeting, 2007
3. European Accounting Association Annual Meeting, 2007

“The Impact of Sex, Value Orientations and Risk Attitudes on Trust and Reciprocity”, (with S. Mestelman, S.M.K. Nainar and M. Shehata) presented at American Accounting Association Annual Meeting, 2007

“Does Good Corporate Governance Reduce Information Asymmetry Around Quarterly Earnings Announcements?”, (with G.J. Lobo and D. Whalen) presented at 3<sup>rd</sup> EIASM Workshop on Corporate Governance, 2006

“Corporate Governance Quality and Market Liquidity around Quarterly Earnings Announcements”, (with G.J. Lobo and D. Whalen) presented at:

1. European Accounting Association Annual Meeting, 2006
2. AFAANZ Annual Meeting, 2006
3. 18<sup>th</sup> Asian Pacific Conference on International Accounting Issues, 2006

“Corporate Life Cycle and CEO Stock Options Grants”, (with G.J. Lobo and E. Mohammad) presented at:

1. Canadian Academic Accounting Association Annual Meeting, 2006
2. 18<sup>th</sup> Asian Pacific Conference on International Accounting Issues, Maui, 2006

“Are Analyst Consensus and Precision of Public Information Related to Market Liquidity around Earnings Announcements?”, (with G.J. Lobo and D. Whalen) presented at:

1. American Accounting Association Annual Meeting, 2005
2. Canadian Academic Accounting Association Annual Meeting, 2005

“Usefulness of Comprehensive Income Reporting in Canada: Evidence from Adoption of SFAS130”, (with R. Mathieu and M. Shehata) presented at American Accounting Association Annual Meeting, 2005

"CEO Compensation Mix and Analysts' Forecast Accuracy and Bias", (with G.J. Lobo and R. Mathieu) presented at:

1. 4<sup>th</sup> Asia-Pacific Interdisciplinary Research in Accounting Conference, 2004
2. American Accounting Association Annual Meeting 2005
3. Canadian Academic Accounting Association Annual Meeting, 2005
4. European Accounting Association Annual Meeting, 2005

“Relationship between Analyst Forecast Properties and Equity Bid-Ask Spreads and Depths around Quarterly Earnings Announcements”, (with G.J. Lobo and D. Whalen) presented at:

1. Mid-West Finance Association Annual Meeting, 2005
2. European Accounting Association Annual Meeting, 2005

"Gaming Trust and Reciprocity: Some Experimental Evidence", (with S. Mestelman, S.M.K. Nainar and M. Shehata) presented at:

1. 2<sup>nd</sup> European Institute for Advanced Studies in Management (EIASM) Workshop on Trust, 2003
2. American Accounting Association Annual Meeting, 2004
3. Canadian Academic Accounting Association Annual Meeting, 2004

“Outside Director Remuneration and the Decision to Grant CEO Stock Options”, (with R. Mathieu and R. Ramanan) presented at Northern Finance Association Annual Meeting, Quebec City, September 2003

“Management Stock Ownership and the Under-Investment Problem”, (with R. Mathieu and S. Sarkar) presented at:

1. Canadian Academic Accounting Association Annual Meeting, 2004
2. Northern Finance Association Conference, 2006

“Managerial Incentives for Income Smoothing through Bank Loan Loss Provisions”, (with G.J. Lobo and R. Mathieu) presented at:

1. European Accounting Association Annual Meeting, 2002
2. Canadian Academic Accounting Association Annual Meeting, 2002
3. Northern Finance Association Annual Conference, 2002

“An Economic Analysis of the Use of Student Evaluations: Implications for Universities”, (with R. Mathieu and A. Thevaranjan) presented at:

1. American Accounting Association North East Regional Meeting, 1999
2. Canadian Academic Accounting Association Annual Meeting, 2002

"Multi-task Principal Agent Model: A New Economy Application", (with S.M. K. Nainar) presented at:

1. European Accounting Association Annual Meeting, 2002
2. American Accounting Association Management Accounting Section Annual Meeting, 2002.

"Alliances and Cost Declaration", (with S. Gensemer) presented at American Accounting Association Management Accounting Section Annual Meeting, 2001.

## **Research Funding**

### **(i) External:**

\$40,000 Canadian Securities Institute (CSI) Research Foundation Grant (co-principal investigator) for the project entitled “Interest Rates, Monetary and Economic Policy Uncertainty, and Banks’ Financial Reporting Quality” with Justin Jin (McMaster University), 2018-2019.

- \$52,000 SSHRC Insight Grant (co-investigator) for the project entitled “The Effects of Economic Policy and Monetary Policy Uncertainty on Bank Financial Reporting” with Justin Jin (McMaster University), 2016-2019.
- \$44,787 Social Sciences and Humanities Research Council of Canada (SSHRC) Insight Development Grant (co-investigator) for the project entitled “Test-bedding a New Credit Loss Model: Searching for the Consequences of a Rule Change in a Controlled Laboratory Environment” with Mohamed Shehata (McMaster University) and Stuart Mestleman (McMaster University), 2016-2018.
- \$92,000 SSHRC Insight Grant (principal investigator) for the project entitled “Effects of National Level Trust on Bank Risk Taking, Performance and Financial Reporting” with Gerry Lobo (University of Houston), 2014-2019.
- \$57,000 SSHRC Insight Development Grant (co-investigator) for the project entitled “Effects of Governance on Bank Accounting Transparency” with Justin Jin (McMaster University), 2014-2017.
- \$32,000 SSHRC Insight Development Grant (co-investigator) for the project entitled “The Impact of Internal Control Regulations on Bank Risk Taking” with Justin Jin (McMaster University), 2012-2015.
- \$50,000 SSHRC Standard Research Grant (principal investigator) for the project entitled “Accounting, Audit and Institutional Properties of Troubled Banks” with Justin Jin (McMaster University) and Gerry Lobo (University of Houston), 2010-2014.
- \$79,000 SSHRC Standard Research Grant (co-investigator) for the project entitled “Effective Tax Rates and Optimal Leverage Ratios under a Convex Tax Schedule” with Sudipto Sarkar (McMaster University), 2008-2012.
- \$65,000 SSHRC Standard Research Grant (co-investigator) for the project entitled “Role of Internal and External Monitoring and Compensation Incentives in Earnings Management in Banks” with Robert Mathieu (Wilfrid Laurier University) and Gerry Lobo (University of Houston), 2007-2011.
- \$72,500 SSHRC INE Standard Research Grant (principal investigator) for the project entitled “Executive Compensation, Firm Performance and the Quality of Earnings” with Robert Mathieu (Wilfrid Laurier University), 2003-2007.
- \$74,662 SSHRC INE Standard Research Grant (co-investigator) for the project entitled “Impact of Internet on Productivity and Work Habits” with Mohamed Shehata (McMaster University) and Khalid Nainar (McMaster University), 2002-2006. This Grant Proposal was ranked first out of thirteen INE applications submitted to this SSHRC Selection Committee.
- \$72,585 Canada Foundation for Innovation (CFI) New Opportunities Grant (co-investigator) for the project entitled “Market risk and Firm Valuation in the New Economy” with Madhu Kalimpalli (Wilfrid Laurier University), 2002.

- \$10,000 Canadian Academic Accounting Association research grant for the project entitled “Stock Option Overhang, Firm Performance and Corporate Governance”, with H.S.B. Herath (University of Northern British Columbia), and Robert Mathieu (Wilfrid Laurier University), 2002.
- \$7,000 Canadian Academic Accounting Association research grant for the project entitled “Corporate Disclosure Policy and Leader and Follower Analyst Behaviour”, with Gerry Lobo (Syracuse University), S.M.K. Nainar (McMaster University) and J. Zhou (SUNY Binghamton), 2002.

**Total External Funding= \$748,534**

**(ii) Internal Grants:**

- \$12,000 CPA Schulich Alliance (principal investigator), 2015-2017.
- \$10,000 CA/DeGroot Centre (co-investigator), 2015-2016.
- \$10,000 CA/DeGroot Centre (co-investigator), 2013-2015.
- \$7,500 CA/DeGroot Centre (principal investigator), 2012-2013.
- \$9,000 CMA Ontario (principal investigator), 2011-2013.
- \$10,000 CMA Ontario (principal investigator), 2010-2013.
- \$10,000 CMA Ontario (principal investigator), 2009-2012.
- \$10,000 CMA Ontario (principal investigator), 2006-2009.

**Total = \$78,500**

**Areas of Interest**

**(i) Research Interests**

Bank Financial reporting  
 Bank Risk-taking  
 Corporate Governance  
 Executive Compensation  
 International Finance  
 Influence of Informal and Formal Institutions on Financial Decisions  
 Analytical Modelling of Incentive Issues in Organizations  
 Experimental studies on Trust and Reciprocity

**(ii) Teaching Interests**

Managerial Accounting  
 Cost Accounting  
 Financial Statement Analysis and Valuation  
 Financial Reporting/Theory

## **Scholarly and Professional Activities**

Research Committee Chair and Board Member, Canadian Academic Accounting Association (CAAA), 2018-

## **Editorial Board**

Associate Editor, *Accounting Perspectives*, 2014 -

Editorial board member *Contemporary Accounting Research*, 2010-2014, 2017-

Editorial advisory board member *Pacific Accounting Review*, 2014-

## **Journal Referee**

*The Accounting Review*, 2011 (4 papers), 2016, 2018 (3 papers); *Journal of International Business Studies*, 2010, 2011, 2012, 2013, 2014, 2015, 2018; *Journal of Financial and Quantitative Analysis* 2018; *Contemporary Accounting Research*, 2008, 2009 (2 papers), 2014 (2 papers), 2015, 2016, 2017; *Journal of Business Ethics*, 2007, 2010, 2011, 2013, 2014, 2015 (5 papers), 2016 (3 papers), 2017 (4 papers); *Journal of Banking and Finance*, 2010, 2011, 2012 (2 papers), 2014 (2 papers), 2015 (3 papers), 2016, 2017 (3 papers), 2018 (2 papers); *Journal of Accounting and Public Policy*, 2010, 2011 (2 papers), 2016; *European Accounting Review*, 2017; *The International Journal of Accounting*, 2017; *Journal of Economic Psychology*, 2011; *Journal of Accounting, Auditing and Finance* 2014, 2015, 2016; *Accounting and Business Research* 2015; *Managerial Auditing Journal*, 2015; *Management Accounting Research*, 2016; *International Journal of Auditing*, 2012; *Accounting Perspectives*, 2007, 2011 (3 papers), 2014; *Journal of International Accounting Research*, 2012, 2014, 2015; *Advances in International Accounting*, 2012; *Canadian Journal of Administrative Studies*, 2010, 2016; *Journal of International Financial Management and Accounting*, 2010, 2012; *Advances in Accounting*, 2009; *Behavioral Research in Accounting*, 2008, 2009; *Journal of Contemporary Accounting and Economics*, 2015, 2018; *Economics of Education Review*, 2009; *Corporate Governance: An International Review*, 2007; *Canadian Accounting Perspectives*, 2003; *International Journal of Business Governance and Ethics*, 2004, 2005.

Outstanding Reviewer, *Journal of Banking and Finance* 2015.

## **External Grant Reviews**

Social Sciences and Humanities Research Council of Canada (SSHRC): February 2004, December 2005, January 2014, January 2015 and January 2017.

Chair, Canadian Academic Accounting Association Grant sub-Committee, 2016

## **Conferences**

Member of the Scientific Committee for the 2010 Annual Meeting of Canadian Academic Accounting Association

Member of the Scientific Committee for the 2006 Annual Meeting of Canadian Academic Accounting Association

Member of the Scientific Committee for the 2005 Annual Meeting of Canadian Academic Accounting Association



Reviewer for 2018 Annual Meeting of Canadian Academic Accounting Association  
Reviewer for 2016 Annual Meeting of American Accounting Association  
Reviewer for 2011 Annual Meeting of Canadian Academic Accounting Association  
Reviewer for 2010 Annual Meeting of American Accounting Association  
Reviewer for 2009 Annual Meeting of American Accounting Association  
Reviewer for 2008 Annual Meeting of Canadian Academic Accounting Association  
Reviewer for 2007 Annual Meeting of Management Accounting Section of American Accounting Association  
Reviewer for 2006 Annual Meeting of Management Accounting Section of American Accounting Association

### **Other Professional Activities**

2018 External Reviewer, Promotion to Full Professor, University of Ottawa  
2018 External Reviewer, Promotion to Full Professor, University of Saskatchewan  
2018 External Reviewer, Promotion to Full Professor, Simon Fraser University  
2018 External Reviewer, Tenure and Promotion to Associate, U of Massachusetts Boston  
2018 External Reviewer, Tenure and Promotion to Associate, SUNY Albany  
2017 External Reviewer, Tenure and Promotion to Associate, University of Memphis  
2017 External Reviewer, Promotion to Full Professor, University of Toronto  
2016 External Reviewer, Promotion to Full Professor, Brock University  
2016 External Reviewer, Tenure Evaluation, University of Saskatchewan  
2016 External Reviewer, Tenure and Promotion to Associate, Simon Fraser University  
2015 External Reviewer, Reappointment, Queen's University  
2015 External Reviewer, Tenure and Promotion to Associate, University of Lethbridge  
2015 External Reviewer, Tenure and Promotion to Associate, Brock University  
2015 External Reviewer, Tenure and Promotion to Associate, ESSEC Business School, Paris  
2014 External Reviewer, Tenure and Promotion to Associate, Brock University  
2014 External Reviewer, Tenure and Promotion to Associate, Singapore Management University  
2013 External Reviewer, Promotion to Full Professor, University of Toledo  
2013 External Reviewer, Tenure and Promotion to Associate, U of Massachusetts Lowell  
2012 External Reviewer, Tenure and Promotion to Associate, Simon Fraser University  
2012 External Reviewer, Appointment and Promotion, NTU Singapore  
2011 External Reviewer, Reappointment, Queen's University  
2010 External Reviewer, Reappointment, NTU Singapore  
2009 External Reviewer, Reappointment, NTU Singapore  
2008 External Reviewer, Tenure and Promotion to Associate, University of Toledo

### **Memberships in Professional Organizations**

American Accounting Association  
Canadian Academic Accounting Association  
European Accounting Association  
Financial Management Association

## **Courses Taught**

### **Schulich School of Business, York University**

#### **Undergraduate:**

**ACTG 3000** (Financial Statement Analysis): Fall 2014, Fall 2015, Fall 2016

**Course Coordinator ACTG 3000:** July 2014 – June 2017

#### **Graduate (MBA/IMBA/MAcc/PhD):**

**ACTG 5210** (Management Accounting): Winter 2014, Winter 2015, Winter 2016, Winter 2017

**Course Coordinator ACTG 5210:** January 2014 – April 2016, July 2018 -

**IMBA 5105** (Global Management Accounting): Fall 2016

**ACTG 6250** (Financial Reporting and Analysis): Fall 2014

**ACTG 7020** (Empirical Methods in Accounting Research): Fall 2015

**MGMT 6100** (Strategy Field Study): Winter 2014 –

### **McMaster University**

#### **Undergraduate:**

**Commerce 2AB3** (Management Accounting): Winter 2003-2008, 2010-2013

**Commerce 4AX3** (Earnings Quality and Equity Valuation): Winter 2010

#### **Graduate:**

**Business V700** (Financial Statement Analysis & Strategic Business Valuation): Fall 2005, Winter 2007

**Business A717** (Seminar in Accounting Theory): Winter 2007

### **HEC Paris**

Block PhD Seminar on Empirical Research in Financial Accounting: March 2018

### **Nanyang Technological University**

#### **Undergraduate:**

**AA 301** (Business Valuation and Analysis): Fall 2008

#### **Graduate:**

**AC9101** (Seminar in Capital Market Research in Accounting): Spring 2009 (co-taught this course with three other instructors)

### **Graduate Supervision**

Ph.D. Supervisor, Changqiu Yu, 2015-

Ph.D. Co-supervisor, Ziyao San, 2018-

Ph.D. Supervisor, Jason Jia, 2018 -  
Ph.D. Committee member, Claire Deng, 2017-  
Ph.D. Committee member, June Park, 2017-  
Ph.D. Committee member, Gajindra Maharaj, 2015-  
Ph.D. Committee member, Akhila Chawla, Completed Dec. 2016  
Ph.D. Committee member, Gregory Saxton, Completed Jun. 2016

Chair and Dean's Rep, Ph.D. Oral Defense, Hamdi Driss, Jun. 2014

External Examiner, Ph.D. Dissertation, Wilfrid Laurier University, 2017  
External Examiner, Ph.D. Dissertation, University of Calgary, 2016  
External Examiner, Ph.D. Dissertation, University of Toronto, 2013  
External Examiner, Ph.D. Dissertation, University of Calgary, 2013  
External Examiner, Ph.D. Dissertation, University of Saskatchewan, 2007

Co-supervisor (with Mike Veal of Department of Economics) for Masters Project of Dan He, Department of Mathematics and Statistics, 2007  
Co-supervisor (with Mike Veal of Department of Economics) for Masters Project of Li Wang, Department of Mathematics and Statistics, 2006

### **New Course Development**

#### **Schulich School of Business, York University**

**ACTG 5200** Financial Decisions for Managers (for new Master of Marketing and Master of Supply Chain Management Programs), 2017

**MSTM 5260** Managerial Accounting (for new Master of Management Program), 2015

#### **McMaster University:**

**A773:** Seminar in Managerial Accounting Research (PhD program), 2010

**V700:** Strategic Business Analysis and Valuation (MBA program), 2003

### **Service**

#### **York University**

##### **Schulich School of Business**

Program Director Master of Management, 2018 –

Member, Dean Search Committee, 2018-

Schulich Tenure & Promotions Committee Member (non-Core), 2013-2015, 2018-

Chair, Masters Admission Committee, 2014 –2017

Member, Executive Committee, 2014-2017, 2018-

Member, Master of Management Program Design Task Force, 2015-2016

Member, Programs Committee, 2015–2016

Co-chair, Finance and Accounting Faculty Recruitment Committee, 2013-2014

Member, Accounting Area MAcc Curriculum Committee, 2014

## **McMaster University**

### **Accounting and Financial Management Area**

Acting Area Chair, Jan-Jun, 2008

Chair, Area Appointments Committee, Jan-Jun, 2008

Chair, Area Tenure & Promotion Committee, Jan-Jun, 2008

Chair, Area CP/M Committee, Jan-Jun, 2008

Member, Area Appointments Committee, July 2006-2013

Member, Area Tenure & Promotion Committee, July 2006-2013

Organized the area research speaker series 2003-2005

Conference coordinator for the 2<sup>nd</sup> McMaster University-DeGroot Summer Research Conference, June 2003

Assisted in launching courses in the MBA valuation stream, 2003

Member, Area Curriculum Review Committee, 2005

Member, Area Ph.D. Program Committee, 2005

## **Faculty**

Associate Dean (Academic), 2012 –2013

Chair, Undergraduate Curriculum and Policy Committee, 2012-2013

Chair, Undergraduate Recruiting, Admissions and Student Affairs Committee, 2012-2013

Chair, Awards Committee, 2012-2013

Member, Dean's Advisory Committee, 2012-2013

Member, Committee of Instruction for Faculty Programs, 2012-2013

Member, Dean Search Committee, 2012

Member, Faculty Council, 2004 – 2006, 2008

Member, Faculty Tenure and Promotion Committee, 2007-2008

Member, Graduate Curriculum and Policy Committee, 2010-2011

Member, Faculty Ph.D. Operating Committee, 2007-2008, 2009-2010

Member, Career Progression and Merit Review Adhoc-Committee, 2007

Member, Faculty Resource Renewal Committee, 2008

Member, Engineering and Management Operating Committee, 2006-2008

Member, Ph.D. Program Adhoc-Committee, 2006-2007

Member, U/G Admissions Policy & Reviewing Committee, 2002-2005

Member representing the Faculty of Business for Engineering, 2003-2006

Member, MBA Awards Committee, 2004-2007

Member, Faculty Hearing Committee, 2007-2008

## **University**

Member, McMaster Internationalization Task Force, 2012-2013

Member, Graduate Council, 2009-2012

Member, Undergraduate Council, 2012-2013

Member of the committee organizing CampusIncubator.com business plan challenge 2002-2003.

## **Wilfrid Laurier University**

Member, Accounting Area Part-time Hiring Committee, 2001-2002

Member, Area Limited Term Hiring Committee, 2001-2002

Member, Business Department Nominations Committee, 2001-2002

Member, Accounting Area Recruiting Committee, 2000-2001