

BAOHUA XIN

Rotman School of Management
105 St. George Street
Toronto, ON M5S 3E6
University of Toronto
Phone: (416) 946 – 7166
Email: bxin@rotman.utoronto.ca

ACADEMIC POSITIONS

Associate Professor (with tenure, 2015-), Assistant Professor (2008-2015), Rotman School of Management, University of Toronto

EDUCATION

University of Minnesota (UMN), Carlson School of Management, Minneapolis, MN,
Ph.D. in Business Administration (Concentration: Accounting), 2008

ACADEMIC INTERESTS

Research

Information Economics, Experimental Economics

Teaching

Financial Accounting, Management Accounting

RESEARCH

Research papers

- “Market Efficiencies and Drift – a Computational Model” (with Dickhaut), 2009, *The Accounting Review* 84 (6): 1805-1831.
- “Human Economic Choice as Costly Information Processing” (with Dickhaut, Smith and Rustichini), 2013, *Journal of Economic Behavior & Organization* 94: 206-221.
- “Timeliness of Analysts’ Forecasts: The Information Content of Delayed Forecasts” (with Shroff and Venkataraman), 2014, *Contemporary Accounting Research* 31 (1): 202-229.
- “Accounting Conservatism and Performance Covenants: A Signaling Approach” (with Callen, Chen and Dou), 2016, *Contemporary Accounting Research* 33 (3): 961-988.
- “Financial Statement Comparability and Syndicated Loans” (with Fang, Li, and Zhang), 2016, *Accounting Horizons* 30 (2): 277-303.
- “Insider Trading: Does Being a Neighbor of the SEC Matter?” (with Hu and Wang), 2017, *Managerial and Decision Economics* 38 (2): 144-165.
- “The Effect of Financial Reporting Quality on Corporate Investment Efficiency: Evidence from the Adoption of SFAS No. 123R” (with Dou and Wong), 2019, *Management Science* 65 (5): 2249–2266.
- Do Managers Use Earnings Forecasts to Fill a Demand They Perceive from Analysts?” (with Barron, Cao, Sheng and Thevenot), 2020, in *Handbook of Financial Econometrics, Mathematics, Statistics, and Machine Learning*, Lee and Lee (eds), World Scientific.

- “Capital Market Consequences of Auditor Office Size: Evidence from Stock Price Crash Risk” (with Callen, Fang and Zhang), 2020, *Auditing: A Journal of Practice and Theory* 39 (2): 1-26.
- “Do Verified Earnings Reports Improve Investment?” (with Waymire and Lunawat), 2021, *Contemporary Accounting Research* 38 (2): 1368-1394.
- “Financial Reporting Discretion, Managerial Myopia, and Investment” (with Jiang), 2022, *The Accounting Review* 97 (2): 291-316.
- “From Lab Experiments to the Field: The Case of a Price Formation Model Based on Laboratory Findings”, 2022, forthcoming, *Journal of Economic Dynamics and Control*.
- “Short-Selling, Investor Participation, and Market Quality: Evidence from a Developing Economy” (with Wang and Wang), 2021, working paper.
- “A Real-effects Perspective to Mandating Certification of Financial Reports” (with Jiang and Xiong), 2022, working paper.
- “Real Effects of Uniformity in Accounting Measurement: a Common Understanding” (with Shields), 2021, working paper.

Research grants

- Insight Grant, Principal Investigator, “Accounting and Auditing, Investment, and Social Welfare”, SSHRC, 2022-2027.
- Insight Grant, Principal Investigator, “Accounting Regulation, Earnings Forecasts, Earnings Management and Capital Market and Investment Effects”, SSHRC, 2017-2022.
- CPA Canada and Canadian Academic Accounting Association’s Research Grant, 2017-2019.
- Institutional Grant, Principal Investigator, “Accounting, Monitoring, and Corporate Financial Disclosure”, SSHRC, 2016-2017.
- University of Toronto Excellence Award, Principal Investigator, “Disclosure Regulation and Product Market Competition”, SSHRC, 2016.
- Canadian Academic Accounting Association’s Research Grant, 2015-2017.
- Canadian Academic Accounting Association’s CGA Research Grant (with Timothy Shields), 2013-2015.
- American Accounting Association’s Steve Berlin/CITGO Research Grant (with Timothy Shields), 2012-2014.
- Standard Research Grant, Co-applicant (with Franco Wong), “Real Effects of Accounting for Employee Stock Options”, SSHRC, 2011-2015. Principal Investigator: Franco Wong (University of Toronto)
- Standard Research Grant, Principal Investigator, “Accounting Information and Debt Contracting: Theory and Evidence”, SSHRC, 2010-2014. Co-investigators: Jeff Callen and Feng Chen (both from University of Toronto).

TEACHING

- Rotman School of Management, University of Toronto
 - Intermediate Financial Accounting I, 2008 – 2014; 2015-2021
 - Financial Reporting and Control, 2016-2017
 - Accounting Theory Mini Course (PhD level), 2009 - 2011
 - Selected Topics in Accounting Research (PhD level), 2011-2012, 2013-2014, 2014-2015, 2016-2017; 2018-2019, 2020-2021
 - Excellence in Teaching Award, Rotman Commerce Program (2008-2014)
- Carlson School of Management, University of Minnesota
 - Introduction to Financial Reporting, 2004-2005
 - Carlson School PhD Student Teaching Award, 2004

SERVICE

At the University of Toronto:

- Rotman Accounting PhD Program Coordinator, University of Toronto: 2018-present
- Executive Committee Member, (Tri-Campus) Graduate Department of Management, University of Toronto, 2017-2019
- Member, Faculty Promotion/Probationary Review Committee
 - Tenure Promotion Reading Committee (2), University of Toronto, 2018-2019
 - Probationary Review Committee, University of Toronto, 2019-2020
 - Interim Review Committee, University of Toronto, 2021-2022
- Faculty Recruiting Committee (Accounting area), Rotman School of Management, University of Toronto
 - Member (2010-2011, 2015-2016, 2016-2017, 2017-2018)
 - Chair (2017-2018)
- Member, Rotman Commerce Program CPA Reaccreditation Committee, Rotman School of Management, University of Toronto, 2019-2020
- Member, Working Group on launching a graduate program in Accounting Data Analytics program (led by Professor Franco Wong), 2017-2020.
- Member, Centers and Research Committee, Rotman School of Management, University of Toronto (2010 - 2011)
- Member, The University of Toronto School of Graduate Studies CGS-ProQuest Distinguished Dissertation SGS Awards Committee, 2020
- Member, The University of Toronto School of Graduate Studies SGS-OGS International Awards Committee, 2021
- Co-organizer, University of Toronto Accounting Research Conference (2008, 2009)
- Co-organizer, Rotman Accounting Workshop Series (2011-2012, 2012-2013, 2016-2017)
- Course coordinator, Intermediate Financial Accounting I, 2015-2021
- Rotman PhD Program Committee, University of Toronto: 2018-present
- Accounting PhD Recruiting Committee: 2016-2017, 2017-2018
- PhD Comprehensive Exams: 2008; 2010; 2012; 2014; 2015; 2017; 2018; 2019; 2020; 2021; 2022
- PhD Dissertation Committee (Graduating year and initial placement):
 - Barbara Su (2017 Temple University)
 - Wuyang Zhao (2017 University of Texas at Austin)
 - Ross Lu (2017 University of Waterloo)
 - Mahfuz Chy (2018 University of Missouri)
 - Jingjing Wang (2020 University of Calgary)
 - Muhammad Azim (2020 City University of Hong Kong)
 - Michael Marin (2021 University of Toronto Mississauga)
 - Xijiang Su (In progress)
 - Stacey Choy (In progress)
- PhD Final Oral Examination Committee – University of Toronto (Graduating year and initial placement):
 - Xiaohua Fang (2010, Georgia State University)
 - Miguel Minutti Meza (2011, University of Miami)
 - Yiwei Dou (2012, Stern School of Business, New York University)

- Mathew Lyle (2013, Kellogg School of Management, Northwestern University)
- Na Li (2014, Singapore Management University)
- Sasan Saiy (2015, University of Waterloo)
- Danqi Hu (2016, Kellogg School of Management, Northwestern University)
- Leila Payravan (2016, Jones Graduate School of Business, Rice University)
- Pow Wee Koh, Ontario Institute of Studies in Education, Chair of Committee (Non-voting), (2016, Florida State University)
- Barbara Su (2017 Temple University)
- Wuyang Zhao (2017 University of Texas at Austin)
- Ross Lu (2017 University of Waterloo)
- Bingxu Fang (2021, Singapore Management University)
- PhD Final Oral Examination Committee – External (Graduating institution and year):
 - Victor (Xiaoqi) Wang (University of Waterloo 2021)

To the Profession:

- Ad Hoc reviewer for academic journals: The Accounting Review; Contemporary Accounting Research; Journal of Accounting Research; Review of Accounting Studies; Journal of Economic Dynamics and Control; Journal of Banking and Finance; Journal of Accounting, Auditing, and Finance; European Accounting Review; etc.
- Reviewer/Evaluator/Discussant for organizations and associations: Social Sciences and Humanities Research Council (SSHRC) of Canada; Israel Science Foundation (ISF); Research Grants Council (RGC) of Hong Kong; Association meetings (e.g., American Accounting Association, Canadian Academic Accounting Association, European Accounting Association); Conference on Financial Economics and Accounting; MIT Asia Accounting Research Conference; CityU HK – NTU – SUFE Accounting Symposium; etc.

PROFESSIONAL AFFILIATIONS

- Certified General Accountant (Ontario, Canada), 2008-present (inactive)
- Member: American Accounting Association (2004-present), Canadian Academic Accounting Association (2007-present), European Accounting Association (2010-present)

REFERENCES

Professor Partha Mohanram

CGA Ontario Professor and Area Chair
Rotman School of Management
105 St. George Street
Toronto, ON M5S 3E6
Phone: (416)978-3108
partha.mohanram@rotman.utoronto.ca

Professor Chandra Kanodia

Arthur Andersen & Co./Kullberg Chair
Carlson School of Management
321 19th Ave. S.
Minneapolis, MN 55455, USA
Phone: (612) 624-6880
ckanodia@csom.umn.edu

Professor Gordon Richardson

KPMG Professor
Rotman School of Management
105 St. George Street
Toronto, ON M5S 3E6
Phone: (416)946-8601
gordon.richardson@rotman.utoronto.ca

Professor Jeffrey Callen

Joseph L. Rotman Chair in Accounting
Rotman School of Management
105 St. George Street
Toronto, ON M5S 3E6
Phone: (416) 946-5641
callen@rotman.utoronto.ca