

VITAE

S.M. Khalid Nainar

April 2016

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EDUCATIONAL BACKGROUND

PhD *University of Florida, Gainesville, Florida, USA,*
Concentration: Accounting and Economics, with specialization in Financial Accounting, Industrial Organization and Econometrics.

M.A. *Delhi School of Economics, University of Delhi, Delhi, India.*
Economics (First Class)

B.A. *St. Stephen's College, University of Delhi, Delhi, India.*
Honors Economics (First Class)

CBSE *The Mother's International School, Delhi, India.*

PROFESSIONAL DESIGNATION

CGA *Certified General Accountants' of Ontario and Certified General Accountants' of Canada*

CPA *Chartered Professional Accountants' of Ontario and Chartered Professional Accountants' of Canada*

CURRENT STATUS AT McMASTER

Professor of Accounting and Financial Management Services, Tenured

RESEARCH INTERESTS

IFRS Adoption and Earnings Management
C-suite Inequality and Firm Performance
Financial Fraud, Market Surveillance and Regulation
Islamic Finance (Sukuks)
Trust in Experimental Markets

TEACHING INTERESTS

Financial Reporting and Analysis (MBA)
Managerial Accounting and Decision Making (Undergrad and MBA)
Financial Fraud and Market Surveillance (MBA)
Islamic Finance (Undergrad and MBA)
Seminar on Financial Accounting and Reporting (PhD)
Executive Education Programs

- Finance for Non-Financial Managers
- Fraud and Market Surveillance
- Islamic Finance

PROFESSIONAL ORGANIZATIONS

Member, Canadian Academic Accounting Association (CAAA)
Member, American Accounting Association (AAA)
Member, Canadian Business and Professional Ethics Network
Member, Association of Certified Fraud Examiners (ACFE)

ACADEMIC EXPERIENCE

University of Connecticut

Instructor, Summer 1983
Graduate Teaching Assistant, 1982-1983

University of Florida

Instructor, January 1988 - May 1988
Graduate Teaching Assistant, August 1984 - December 1987
Research Associate, Public Utility Research Center; Summer 1985 and 1986.
Graduate Research Assistant, Summer 1984
Graduate Teaching Assistant, 1983 – 1984

National University of Singapore

Visiting Fellow, 1995/96

International Islamic University Malaysia

Visiting Professor, Summer 1996

Great Lakes Institute of Management (GLIM), Chennai, India

Visiting Faculty, March/April 2006; February 2007

Indian School of Business (ISB), Hyderabad, India

Visiting Faculty and Scholar, July-September 2006

Visiting Scholar, March-April 2007

University of Dubai, UAE

Visiting Professor of Accounting (2013-2014)

McMaster University

Assistant Professor of Accounting (1988-1994)

Assistant Professor of Accounting, Tenured (1994-1996)

Associate Professor of Accounting, Tenured (1996-2006)

Chairman, Accounting and Financial Management Services Area (2001-2006; 2014-present)

Professor of Accounting and Financial Management Services (2006-present)

SCHOLARLY AND PROFESSIONAL ACTIVITIES

Conference / Panel Coordinator, “Asia-Pacific Political Economy: Rise of Islamic Finance”, Inaugural Asia-Canada Conference, Asia Research Working Group, McMaster University, April 4, 2014

Member, Scientific Committee,

Canadian Academic Accounting Association 2015 Annual Meetings

Canadian Academic Accounting Association 2014 Annual Meetings

Canadian Academic Accounting Association 2013 Annual Meetings

Canadian Academic Accounting Association 2012 Annual Meetings

Canadian Academic Accounting Association 2011 Annual Meetings

Canadian Academic Accounting Association 2010 Annual Meetings

Canadian Academic Accounting Association 2006 Annual Meetings

Associate Editor, Vikalpa: A Journal for Decision-Makers, 1997-2001

Editorial Board Member, International Journal of Accounting and Finance (2009-present)

Chair, 2nd McMaster University - DeGroot Summer Research Conference, June 18, 2003, McMaster University, Hamilton, Ontario, Canada.

Co-Chair, 1st McMaster University – DeGroot Summer Research Conference, May 9, 2002, McMaster University, Hamilton, Ontario, Canada.

Ad-hoc Reviewer for The Accounting Review, Contemporary Accounting Research, Journal of Accounting, Auditing and Finance, Advances in International Accounting, International Journal of Accounting, Canadian Journal of Administrative Sciences, International Journal of Forecasting, Energy Economics, Journal of Accounting and Business Research, International Journal of Business Governance and Ethics, New Political Economy, Review of Accounting and Finance

Reviewer/Discussant, Canadian Academic Accounting Association, Annual meetings; 1992, 1993, 1994, 1999, 2003, 2004, 2005, 2006, 2008, 2010, 2011, 2014, 2015

Reviewer/Discussant, American Accounting Association, Annual Meetings; 2003, 2005, 2006, 2008, 2009, 2010, 2015

Member, Research Methodologies Committee, International Accounting Section, American Accounting Association, 1992-1993, 1999-2000

Reviewer, Social Sciences and Humanities Research Council of Canada (SSHRC)

HONORS AND AWARDS

Nominee, *S. Basu Outstanding MBA Teaching Award*, 2012, McMaster University

Recipient, *MBA Student Choice Teaching Award*, 2011, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2011, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2010, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2009, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2008, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2007, McMaster University

Member, Society of Industry Leaders, Vista Research, Standard and Poor's, NY, USA.

Recipient, *Douglas C. Mackay Outstanding Paper Award*, "Do Analysts' Forecasts Fully Reflect the Information in Accruals", 34th Annual ASAC Conference, Banff, Alberta, Canada, June 4th, 2006.

Inaugural Recipient, “*Thanks DeGroot Award*”, Most Helpful Member of the DeGroot Faculty, Graduating MBA Coop Class, 2005, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2005, McMaster University

Best in Class Citation, Canadian Business, pg. 85, October 25-November 2, 2004.

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2004, McMaster University

Recipient, *Best Paper Award*, “Misrepresentation in the Information Asymmetry Setting: Self-Interest and Moral Reasoning (with B. Church, J. Gaa, and M. Shehata), 8th Symposium on Ethics, American Accounting Association Annual Meetings, 2003, Honolulu, Hawaii.

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2003, McMaster University

Recipient, *S. Basu Outstanding MBA Teaching Award*, 2002, McMaster University

Nominee, *S. Basu Outstanding MBA Teaching Award*, 2001, McMaster University

Nominee, *S. Basu Outstanding MBA Teaching Award*, 2000, McMaster University

Visiting Professor (June-August, 1996), International Islamic University Malaysia

Visiting Fellow (1995/96), National University of Singapore, Singapore.

Predocoral Fellowship 1982 - 1983: The University of Connecticut, Storrs, CT, USA.

Merit Scholarship (1980-1981): Delhi School of Economics, University of Delhi.

Secretary (1979/80), The Economics Society, St. Stephen’s College, University of Delhi.

RESEARCH FUNDING

Society of Management Accountants’ of Ontario, 2014, \$7500, “Executive Compensation, Income Equality and Firm Performance”, (Principal Investigator)

ARB/SSHRC 4A Grant (Principal Investigator, Co-Investigators, M.Parlar and T. Chamberlain), 2013-2015, \$5,000, “Islamic Financial Institutions: Instruments, Disclosure Governance and Prospects”

CA/DeGroot Centre for the Promotion of Accounting Education and Research, McMaster University, 2012, \$5,500, “IFRS Adoption and Earnings Management”, (awardees, S.M. Khalid Nainar and Atul Rai, Wichita State University)

Society of Management Accountants’ of Ontario, 2008, \$5000, “Role of Management Guidance and Corporate Governance in Financial Restatements”, (Principal Investigator)

Social Sciences and Humanities Research Council of Canada (SSHRC) Standard Research Grant, 2006-09, \$99,540, "Financial Fraud and Market Surveillance", (Principal Investigator; Co-Investigator Amin Amershi, McMaster University)

Arts Research Board Grant, \$2,500, McMaster University, 2003-04, "Corporate Governance, (awardees, K. Kanagaretnam, S.M. Khalid Nainar and M. Shehata)

MINT Research Centre, McMaster University, \$2,500, "Corporate Governance", 2003-04, (awardees, K. Kanagaretnam and S.M. Khalid Nainar)

Social Sciences and Humanities Research Council of Canada (SSHRC) INE/Standard Research Grant, 2002-06, \$74,662, "Impact of Internet on Productivity and Work Habits", (Principal Investigator: M. Shehata; Co-Investigators K. Kanagaretnam and S.M. Khalid Nainar, McMaster University)

(Ranked #1 grant application by the selection committee)

ARB/SSHRC 4A Grant (Principal and Sole Investigator), 2001-2004, \$5,000, "Analyst Forecasts, Accruals and Market Anomalies"

Canadian Academic Accounting Association / Deloitte and Touche Competitive Research Grant, \$6,000, 2000-2001, "Do Analysts' Forecasts Fully Reflect Information in Accruals and Cashflows", (Principal Investigator: S.M. Khalid Nainar; Co-investigators: A. Ahmed, Syracuse University and J. Zhou, Long Island University)

Association of Deans of Southeast Asian Graduate Schools of Management (ADGSM), 1996/97; \$20,000 (awardees: P. Mangaran and S.M. Khalid Nainar, De LaSalle University, Philippines; "An Analysis of Newly Privatized Firms: The Canadian and Philippines Experience")

Arts Research Board Grant, 1996/97, McMaster University; \$2,029 (awardees: B.Church, J. Gaa, S.M. Khalid Nainar and M. Shehata; "Self-Interest and Economic Behaviour: Some Experimental Evidence")

Social Sciences and Humanities Research Council of Canada, 1993-96; \$30,000 (Principal and Sole Investigator: S. M. Khalid Nainar; "Market Efficiency: Accounting Information and Canadian Market")

Canadian Certified General Accountants' Research Foundation, 1992-93; \$6,300 (awardees: Church, B., Gaa, J., Nainar, S. M. K. and Shehata, M.; "Self-Interest and Economic Behaviour: Some Experimental Evidence)

Arts Research Board Grant, 1991-92, McMaster University; \$5,000 (awardee: S. M. Khalid Nainar; "Insider Trading, Post-announcement Drift and Market Efficiency")

Faculty Research Grant, 1990-1991, Accounting Research and Education Centre; Faculty of Business, McMaster University: \$1,900 (awardee: S.M. Khalid Nainar; "A Simultaneous Analysis of Price and Trading Volume")

Faculty Research Grant, 1989-1990, Accounting Research and Education Centre; Faculty of Business, McMaster University; \$2,700 (awardee: S. M. Khalid Nainar; "A Conditional Heteroscedastic Model of Trading Volume: Firm-level Evidence")

PUBLICATIONS

21. M.I. Gomaa, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "Fairness in an Ultimatum Game", Theoretical Economics Letters, Volume 6, No.2, 2016, pp. 186-194.
20. K. Kanagaretnam, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "Transparency and Empowerment in an Investment Environment", Journal of Business Research, Volume 67, Issue 9 (September 2014), pp. 2030-38.
19. Nainar, S.M. Khalid, Atul Rai and Semih Tartaroglu, "Market Reaction to Wells Notice: An Empirical Analysis", International Journal of Disclosure and Governance, Volume 11, Issue 2 (May 2014), pp. 177-193.
18. K. Kanagaretnam, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "The Impact of Empowering Investors on Trust and Trustworthiness", Journal of Economic Psychology, Volume 33, 2012, pp. 566-577.
17. J. Siam and S.M. Khalid Nainar, "Hedging Effectiveness of Dynamic Models: The Canadian BA Futures", Review of Accounting and Finance, Vol. 9, No.1, 2010, pp.88-110.
16. K. Kanagaretnam, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "Transparency and Iterative Negotiations with Trust and Reciprocity", Journal of Business Research, Vol. 63, 2010, pp. 241-247.
15. K. Kanagaretnam, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "The Impact of Sex, Value Orientations and Risk Attitudes on Trust and Reciprocity", Journal of Economic Psychology, Vol. 30, 2009, pp. 368-380.
14. Anwer S. Ahmed, S.M. Khalid Nainar and X. Frank Zhang, "Further Evidence on Analyst and Investor Mis-weighting of Prior Period Cash Flows and Accruals", International Journal of Accounting, Vol. 41, Issue 1, 2006, pp. 51-74.
13. Anwer S. Ahmed, S.M. Khalid Nainar and Jian Zhou, "Do Analysts' Earnings Forecasts Fully Reflect the Information in Accruals", Canadian Journal of

Administrative Sciences, Vol. 22, Number 4, 2005, pp. 329-343.

(*Douglas C. Mackay Outstanding Paper Award*, 34th Annual ASAC Conference, Banff, Alberta, Canada, June 4th, 2006)

12. J.C.Gaa, S.M. Khalid Nainar and Mohamed Shehata, "Insider Trading Analysis, Ethical Attitudes and Culture: An Experimental Market Analysis", International Journal of Business Governance and Ethics, Vol. 2, Issue 1-2, 2006, pp. 84-100.
11. Bryan Church, James C. Gaa, S.M. Khalid Nainar and Mohamed M. Shehata, "Experimental Evidence Relating to the Person-Situation Interactionist Model of Ethical Decision Making" Business Ethics Quarterly, Volume 15, Issue 3, 2005, pp 363-383.

(*Best Paper Award*, 8th Symposium on Ethics, American Accounting Association Annual Meetings, 2003, Honolulu, USA)
10. K. Kanagaretnam and S.M. Khalid Nainar, "A Model of Employee Internet Surfing its", Quarterly Journal of Electronic Commerce, Volume 3, No. 1, 2002, pp. 17-30.
9. Nainar, S.M.Khalid, "Malaysian Growth Experience: A Review and Prospects to the Year 2020", Vikalpa: The Journal for Decision Makers, Volume 25, Number 1, January–March 2000, pp. 111-113.
8. M. Ariff and S.M. Khalid Nainar, "Relative Accuracy of P/E Multiple Based Stock Price Forecast Models in Emerging Markets: An Anomaly," in The Current State of Business Disciplines, edited by S.B. Dahiya, Spellbound Publications, India, 2000, pp. 1161- 1178.
7. Nainar, S.M. Khalid, "A Simultaneous Analysis of Price and Trading Volume in Presence of Accounting Information", Journal of Accounting and Business Research, Vol. 5, 1997, pp. 59-78.
6. Nainar, S.M. Khalid, "Accounting for Bonds", Encyclopedia of Accounting, edited by A.R.Abdel-khalik, Oxford: Blackwell, United Kingdom, 1996.
5. Ali R. Montazemi, Feng Weng, S.M. Khalid Nainar and Christopher K. Bart, "On the Effectiveness of Decisional Guidance" Decision Support Systems, Vol. 18, 1996, pg. 181-198
4. Nainar, S.M. Khalid and Mohamed Shehata, "Decision Making Under Uncertainty: Some Experimental Evidence From Auditing", Managerial Finance, Vol. 19, No. 5, 1993, pg. 28-42

3. Nainar, S.M. Khalid, "Market Information and Price Volatility in Petroleum Derivatives Spot and Futures Markets: Some New York Evidence", Energy Economics, Vol. 15, No. 1, January 1993, pg. 17-24.
2. Odiyappa, Ramasamy and S.M.Khalid Nainar, "Economic Consequences of SFAS No. 33 - An Insider Trading Perspective", The Accounting Review, Vol. 67, No.3, July 1992, pg.599-609
1. Nainar, S.M. Khalid, "Bootstrapping for Consistent Standard Errors For Translog Price Elasticities: Some Evidence From Industrial Electricity Demand," Energy Economics, Vol. 11, No. 4, October 1989, pg. 319-322.

Research Reports

"Report on Research Methodologies in International Accounting", O'Connor, W., Debessay, A., Jung, K., Lawrence, C., Nainar, S. M. K., Purvis, S. E. C., Smith K. and Wallace, R. S. O.; International Accounting Section; American Accounting Association, July, 1993.

Book Review

Nainar, S.M.Khalid, "Business and Accounting Ethics in Islam", by T. Gambling and R.A.A. Karim, Journal of Business Ethics, May 1993, pg. 348, 358, 419 and 420.

Nainar, S.M.Khalid, A Review of "Earnings Surprises and Prior Insider Trading: Tests of Joint Informativeness," by Allen, S. and Ramanan, R.; Contemporary Accounting Research, in CGA Magazine, Volume 24, Number 5, May 1990, pg. 53-54.

UNPUBLISHED DOCUMENTS

"Simultaneity and Conditional Heteroscedasticity in Volume-Price-Information Relationship in Equity Markets," Unpublished Ph.D. dissertation, May 1989, University of Florida, Gainesville, Florida, USA.

Working Papers (active)

S.M. Khalid Nainar, "On the Nature of Financial Analysts' Forecasts: A Paradox Resolved".

Mestelman, S, S.M.Khalid Nainar and M. Shehata, "Ultimatum Games, Dictator Games, Concern for Others and Fairness: An Experimental Examination in a Multi-Period Setting"

Gomaa, M, S. Mestelman, S.M. Khalid Nainar and M. Shehata, "Fairness in Business Transactions: An Experimental Analysis"

S.M. Khalid Nainar and Rahman Khokhar, “Financial Restatements and Management Guidance”

M.Kabir, G.Lobo and S.M. Khalid Nainar, “C-Suite Inequality and Firm Performance”

M. Kabir, S. M. Khalid Nainar, A. Rai, “IFRS Adoption and Information Quality: Canadian Evidence”

Working Papers (inactive)

S.M. Khalid Nainar, "A Conditional Heteroscedastic Model of Trading Volume: Firm-Level Evidence".

Gupta, P and S.M. Khalid Nainar, “Bias in Estimation of GARCH Parameters

S.M. Khalid Nainar, “Trading Volume Volatility and Dispersion in Financial Analysts' Forecasts: A Note”

WORK IN PROGRESS

“Wells Notice, Insider Trading and SEC enforcement characteristics”

“University Governance and Compensation of Administrators”

"Analysts' Forecasts and Cognitive Abilities"

“Declining Value Relevance and Option markets”

PRESENTATION AT MEETINGS

Invited

Presented a paper, “Financial Restatements and Managerial Guidance”, 1st Ontario Universities Accounting Symposium, Goodman School of Business, Brock University, September 26-27, 2014.

Presented a paper, “Financial Restatements and Managerial Guidance”, College of Business Administration, University of Dubai, UAE, June 5, 2014.

Made a presentation on, “How to be a good co-author”, College of Business Administration, University of Dubai, April 17, 2014.

Presented a paper, “Financial Restatements and Managerial Guidance”, College of Business Administration, American University of Sharjah, Sharjah, UAE, March 19, 2014.

Participant, 4th International Conference on Accounting, Auditing and Governance, Dubai, UAE, March 10, 2014.

Presented a paper entitled, “Financial Restatements and Managerial Guidance”, College of Business Administration, United Arab Emirates University (UAEU), Al Ain, UAE, February 10, 2014.

Participant, 20th World Islamic Banking Conference, December 3-5, 2013, Bahrain (On sponsorship of the Embassy of Canada, Abu Dhabi, UAE).

Participant, Global Islamic Economy Summit, Madinat Jumeirah, November 25-26, 2013, Dubai, UAE.

Panel Moderator, Business Education and Ethical Leadership, 3rd United Nations PRME Conference, MENA region, November 10, 2013, University of Dubai, Dubai, UAE.

Panel Speaker, 2008-2009 Financial Crises, 2012 Illinois International Journal of Accounting Symposium, Co-Sponsored with Brock University, July 5-7, 2012, Niagara Falls.

Discussant, Session 6E on Financial Reporting: A Creditor’s Perspective, Canadian Academic Accounting Association Meetings, May 26-29, 2011, Toronto.

Discussant, Session 2A on Financial Reporting: Economic Consequences, Canadian Academic Accounting Association Meetings, May 27-29, 2010, Vancouver.

Participant, ISB 3rd Accounting Research Conference, December 21-23, 2009, Indian School of Business, Hyderabad, India.

Discussant, Session on Analyst Forecasts, American Accounting Association Meetings, Aug 1-5, 2009, New York.

Discussant, Experimental Economics Session, Canadian Economic Association Meetings, May 29-31, 2009, Toronto.

Discussant, Session on Financial Reporting, Canadian Academic Accounting Association Meetings, May 30-June 3, 2008, Winnipeg, Manitoba, Canada.

Keynote Address on “Financial Fraud Identification and Enforcement”, LUMS-Citibank N.A. National Meeting on Corporate Governance in Pakistan, May 3, 2008, Centre for Management and Economics Research, *Lahore University of Management Sciences*, Lahore, Pakistan.

Participant, ISB 1st Accounting Research Conference, December 16-19, 2007, *Indian School of Business*, Hyderabad, India.

Presented a seminar, “The Political Economy of Globalization”, April 2, 2007, *Indian School of Business*, Hyderabad, India.

Presented a Workshop on “Financial Fraud and Market Surveillance”, Securities Exchange Board of India (SEBI), January 15, 2007, Mumbai, India.

Participant, 1st International Conference, “Global Mindset, Indian Roots”, Yale-Great Lakes Research Center, *Great Lakes Institute of Management*, December 24, 2006, Chennai, India.

Participant, 2006 Contemporary Accounting Research (CAR) Conference, November 24, 2006, Toronto, Ontario.

Visit, Securities and Exchange Board of India (SEBI), September 26, 2006, Mumbai, India.

Participant, “Indian Financial Institutions”, August 18, 2006, *Institute for Financial Management Research* (IFMR), Chennai, India.

Participant, Summer Finance Research Conference, *Indian School of Business*, August 13-14, 2006, Hyderabad, India.

Participant, “Conference on Corporate Governance”, *Indian School of Business*, August 12, 2006, Hyderabad, India.

Moderator, Session on Executive Compensation, Canadian Academic Accounting Association Meetings, June 5-8, 2006, Niagara Falls, Ontario, Canada.

Discussant, Session on Financial Effects of Accounting Conservatism, Canadian Academic Accounting Association Meetings, June 5-8, 2006, Niagara Falls, Ontario, Canada.

“Gaming Trust and Reciprocity: Some Experimental Evidence”, *Indian School of Business* (ISB), August 23, 2005, Hyderabad, India.

Discussant, 10th Symposium on Ethics, Annual American Accounting Association Meetings, August 6-10, 2005, San Francisco, California.

“Financial Fraud and Market Surveillance”, *Great Lakes Institute of Management* (GLIM), February 2005, Chennai, India.

“Gaming Trust and Reciprocity: Some Experimental Evidence”, Management Development Institute (MDI), February 2004, Gurgaon, India.

Discussant, 8th Symposium on Ethics, Annual American Accounting Association Meetings, July 31-August 3, 2003, Honolulu, Hawaii, USA.

Presented a paper entitled, "Do Analysts' Forecasts Fully Reflect Information in Accruals and Cashflows", Accounting Research Workshop, *Wilfrid Laurier University*, March 30, 2001.

Presented a paper entitled, "Insider Trading, Ethical Attitudes and Culture: An Experimental Market Analysis", Accounting Research Workshop, *Syracuse University*, October, 2000.

Discussant, Canadian Academic Accounting Association Meetings, June 3-6, 1999, Toronto, Ontario, Canada.

Participant, World Trade Congress, April 24-25, 1996, Singapore.

Presented a paper entitled, "Insider Trading, Ethical Attitudes and Culture: An Experimental Market Analysis", Kulliyah of Economics and Management, *International Islamic University Malaysia*, Kuala Lumpur, Malaysia, January 27, 1996.

Presented a paper entitled, "Insider Trading, Ethical Attitudes and Culture: An Experimental Market Analysis", Research Institute of Investment Analysts' Malaysia, Kuala Lumpur Stock Exchange (KLSE), October 7, 1995.

Presented a paper entitled, "Self-Interest and Economic Behaviour: Some Experimental Evidence", Department of Accountancy, *University of United Arab Emirates*, Al-Ain, UAE, January 14, 1995.

Discussant for session on "Education and the Profession", 1993 Canadian Academic Accounting Association Conference, *Carleton University*, Ottawa, Ontario, June 10-12, 1993.

Participant, in "One-day Symposium on Accounting Ethics and Curriculum", *University of Waterloo*, November 13, 1992.

Participant, in "Ethical Responsibility in Business and the Accounting Profession: Issues, Opportunities and Education", 1991 Ethics Symposium, *University of Alberta*, Edmonton, Alberta, May 6-8, 1991.

Presented a paper entitled, "On The Nature of Financial Analysts' Forecasts: A Paradox Resolved" at the School of Accountancy, *University of Waterloo*, Waterloo, Ontario on December 6, 1990.

Discussant for Session on "Financial Accounting and Reporting", Second Asian-Pacific Conference on International Accounting Issues, October 10-13, 1990, Vancouver, B.C.

Discussed a paper entitled, "The Desirability of a Permanent Tax Amnesty" by J. Andreoni (University of Wisconsin) at the Accounting/Economics 1990 Conference on "Monitoring

Performance of Economic Entities", *McMaster University*, Hamilton, Ontario, April 22 - April 23, 1990.

Presented a paper entitled, "A Conditional Heteroscedastic Model of Trading Volume: Firm-Level Evidence," at the *Kellogg Graduate School of Management, Northwestern University*, Evanston, Illinois on November 1, 1989.

Contributed

"Financial Restatements and Management Guidance", 45th Annual Atlantic Schools of Business Conference, September 25-27, 2015, Fredericton, New Brunswick.

"Fairness in Business Transactions: An Experimental Analysis", American Accounting Association Annual Meetings, August 7-12, 2015, Chicago, USA.

"An Experimental Analysis of Equity in Economic Exchanges", Canadian Economics Association Annual Meetings, May 29-31, 2015, Toronto

"Transparency and Empowerment in an Investment Environment", American Accounting Association Meetings, August 3-7, 2013, Anaheim, California, USA.

"Market Reaction to Well's Notice: An Empirical Analysis", Canadian Academic Accounting Association Meetings, May 26-29, 2011, Toronto.

"The Impact of Empowering Investors on Trust and Trustworthiness", American Accounting Association Meetings, July 31-August 4, 2010, San Francisco.

"The Impact of Empowering Investors on Trust and Trustworthiness", Canadian Academic Accounting Association Meetings, May 27- 29, 2010, Vancouver.

"Transparency and Iterative Negotiations with Trust and Reciprocity", Canadian Economic Association Meetings, May 29-31, Toronto

"Transparency and Iterative Negotiations with Trust and Reciprocity", Canadian Academic Accounting Association Meetings, June 2, 2008, Winnipeg, Manitoba, Canada.

"The Evaluation of the Canadian BAX Contract in Managing Short-term Interest Rate Exposure", 8th International Business Research Conference, March 27-28, 2008, Dubai, United Arab Emirates.

"The Impact of Sex, Value Orientations and Risk Attitudes on Trust and Reciprocity", American Accounting Association Annual Meetings, August 2007, Chicago, Illinois.

"Do Analysts' Forecasts Fully Reflect the Information in Accruals", Canadian Academic Accounting Association Annual Meetings, June 2005, Quebec City, Quebec.

"Insider Trading, Ethical Attitudes and Culture: An Experimental Market Analysis", 25th McMaster World Congress, January 19-21, Hamilton, Ontario.

"Gaming Trust and Reciprocity: Some Experimental Evidence", American Accounting Association Annual Meetings, August 2004, Orlando, Florida.

"Gaming Trust and Reciprocity: Some Experimental Evidence", Canadian Academic Accounting Association Annual Meetings, May 2004, Vancouver, British Columbia.

"Gaming Trust and Reciprocity: Some Experimental Evidence", 2nd European Institute for Advanced Studies in Management (ELIASM) Workshop on Trust, October 2003, Amsterdam, Netherlands.

"Mis-representation in the Information Asymmetry Setting: Self-Interest and Moral Reasoning, 8th Symposium on Ethics, American Accounting Association Annual Meetings, August 2003, Honolulu, Hawaii.

"Gaming Trust and Reciprocity: Some Experimental Evidence", 2nd McMaster University – DeGroot Summer Research Conference, June 18, 2003, McMaster University, Hamilton, Ontario.

"Do Analysts' Forecasts Fully Reflect the Information in Prior Period Cashflows and Accruals", American Accounting Association Annual Meetings, August 2002, San Antonio, Texas.

"Ultimatum Games, Dictator Games, Concern for Others and Fairness: An Experimental Examination in a Multi-Period Setting", 1st McMaster University – DeGroot Summer Research Conference, May 9, 2002, McMaster University, Hamilton, Ontario.

"Do Analysts' Forecasts Fully Reflect the Information in Accruals", North East Meetings, American Accounting Association, April 18-20, 2002, Providence, Rhode Island.

"Multi-Task Principal Agent Model: A New Economy Application", European Accounting Association Congress, April 25-27, 2002, Copenhagen, Denmark.

"Multi-Task Principal Agent Model: A New Economy Application", Management Accounting Conference, American Accounting Association, January, 2002, Austin, Texas.

"A Conditional Heteroscedastic Model of Trading Volume: Firm-Level Evidence", 1998 Indian International Statistical Association Meetings, October 10/11, 1998, McMaster University, Hamilton, Ontario, Canada.

"Relative Accuracy of P/E Multiple Based Stock Price Forecast Models in Emerging Markets: An Anomaly", ISF' 96 - The Sixteenth Annual International Symposium on Forecasting, Istanbul, Turkey, June 23-24, 1996.

"Insider Trading, Ethical Attitudes and Culture: An Experimental Market Analysis", International Conference on Management and Business, McGill University and Lahore University of Management Sciences, Lahore, Pakistan, June 3-5, 1996.

"Self-Interest and Economic Behavior: Some Experimental Evidence", Joint Conference - Sixth Asian-Pacific Conference on International Accounting Issues and Accounting Theory and Practice Conference, National Taiwan University, Taipei, Taiwan, November 20-23, 1994.

"A Simultaneous Analysis of Price and Trading Volume in the Presence of Accounting Information", Joint Conference – Sixth Asian-Pacific Conference on International Accounting Issues and Accounting Theory and Practice Conference, National Taiwan University, Taipei, Taiwan, November 20-23, 1994.

"Market Information and Price Volatility in Petroleum Derivatives Spot and Futures Markets: Some New York Evidence", at the International Symposium on Economic Modelling, University of Goteborg, Sweden, August 18-20, 1992.

"Trading Volume Volatility and Dispersion in Financial Analysts' Forecasts", at the Ninth Annual International Symposium on Forecasting, Vancouver, B.C., Canada, June 18-21 1989.

ADMINISTRATIVE RESPONSIBILITIES

Area

Chairman, 2001 – 2006, 2014 – present
 Acting Chairman, August - September, 2000, July-August, 2008, April 2012, August 2012, January 2013
 Workshop Coordinator, 1989-1994; July 2001 - 2002
 Chairman, CP/M Committee, 2001 – 2006
 Chairman, Tenure and Promotion Committee, 2001 - 2006
 Member, CP/M Committee, 1994 – 2001, 2006-present
 Member, Tenure and Promotion Committee, 1994 – 2001, 2006-present
 Chairman, Recruitment Committee, 2001- 2006
 Acting Chairman, Tenure and Promotion Committee (2007/8)

Faculty

Co-Chairman, Strategic Planning Taskforce, Fall 2004/Spring 2005
 Member, AACSB Coordination Committee (2002 - 2006)
 Chairman, Graduate Awards Committee (1997/98, 1998/99, 99/00, 00/01)
 Member, Faculty Council (2001 – 2006; 2009-2011)
 Member, Graduate Policy and Curriculum Committee (2001- 2002)

Member, Faculty Ethics Board (99/00)
 Member, Web Advisory Group
 Member, Faculty Research Committee (1998/99)
 Website Coordinator (1997/98)
 Member, Undergraduate Admissions Policy and Study Reviewing Committee
 Member, Tenure and Promotion Committee (1996/97)
 Member, Hearings Committee (July 1993 - June 1995)
 Member, Engineering and Management Committee (July 1989 - June 1995)
 Member, Ad hoc Search Committee for Associate Dean (Academic), Spring, 1994
 Member, Adhoc Search Committee for Chair (Finance Area), Spring, 1994
 Member, Dean's Advisory Committee on Computing (July 1989 - June 1993),
 (1998 - 2004)
 Member, Graduate Awards Committee (July 1989 - June 1993)
 Member, Ad hoc Accounting-Finance Data Laboratory Committee, January 1993
 Member, Curriculum Committee, June 1992
 Member, Ontario Graduate Scholarships Panel, (January-February, 1992)
 Member, Ad hoc Search Committee for Associate Dean (Academic), February 1991
 Member, Graduate Policy and Curriculum Committee, (2007-2013)
 Member, Academic and Financial Resources Committee, (2008-2013)
 Member, MBA Improvement Committee, (2008-present)
 Member, Dean's Advisory Council, (2014-present)

University

Founding Director, McMaster University CampusIncubator (2001 – 2004)
 Member, Senate (2001 – 2004; 2010-2013)
 Member, Senate Committee on Appointments, 2012-2013
 Chairman, Pension Committee of the Faculty Association, (1999-2001)
 Member, Executive Committee, Faculty Association, (1999-2001)
 Chairman, Certificates and Diplomas Committee, Undergraduate Council,
 (1999-00)
 Member, McMaster's Institutional Quality Assurance Process (IQAP), (2012-2013)
 Member, Executive Committee, Undergraduate Council, (1999-2000)
 Member, Undergraduate Council Sub-Committee on Awards, (1999-2000)
 Member, Undergraduate Council, (1999-2000; 2011-2014)
 Member, Undergraduate Council Sub-Committee on Admissions, (1999-2000)
 Member, Undergraduate Council Sub-Committee on Admissions (1994/95)
 Member, Remunerations Committee of Faculty Association, (1991-92, 1998/99)
 Member, Committee on Teaching and Learning, 1989-1992
 Member, (Faculty Association Representative), President's Advisory Committee on
 Building an Inclusive Community (October 2003 – 2006)
 Member, Budget Advisory Committee, Faculty Association, (2007-2011), 2015-
 - present

Member, Post-Retirement Benefits Committee, Faculty Association, (2008-2011)
Member, Nominating Committee, Faculty Association, 2015-present

April 2016