

## Journal of Law, Finance, and Accounting Conference July 5 & 6, 2018

### Department of Economics and Management | University of Padova

#### Programme\_v3

#### Time allocation for each paper:

30 min to present, 15 to discuss, 15 for audience. Presenting authors in **bold**.

#### Day 1: Thursday, July 5 2018

|               |  |
|---------------|--|
| 8:30 – 9:00   | <b>Welcome &amp; Opening @ <a href="#">Palazzo Bò</a> – Archivio Antico</b>  |
| 9:00 – 10     | #1 The Effect of Creditor Rights on Capital Structure, Investment, Profitability, and Risk: Evidence from a Natural Experiment<br>Authors: <b>CANIPEK A (U of Konstanz, GER)</b> , Kind A H & Wende S<br>Discussant: <b>BAR-HAVA K (Hebrew U of Jerusalem, IL)</b> , |
| 10 – 10:30    | <i>Coffee Break</i>  |
| 10:30 – 11:30 | #2 Why Do Firms Hold Less Cash? A Customer Base Explanation<br>Authors: <b>COHEN D (U of Texas, US)</b> & Li B.<br>Discussant: <b>PUGLIESE A (U of Padova, ITA)</b>  |
| 11:30 – 12:30 | #3 Banks and Labor as Stakeholders: Impact on Economic Performance<br>Authors: Claessens S. & <b>UEDA K (U of Tokyo, JPN)</b><br>Discussant: <b>GHITTI M (Bocconi U, ITA)</b>  |
|               | <b>Lunch @ Basilica (adjacent to the Archivio Antico)</b>  |

#### Afternoon Session

|                |   |
|----------------|---|
| 2 – 3 pm       | #4 Unobservables in Level 3 Valuations by Banks<br>Authors: Gietzman M & <b>PETTINICCHIO A (U Bocconi, ITA)</b><br>Discussant: <b>RAJGOPAL S (Columbia U, US)</b>   |
| 3 – 3:30 pm    | <i>Coffee Break</i>   |
| 3:30 – 4:30 pm | #5 Is it Worthwhile to Augment the Legal Protection of Public Debt Placed by Privately Held Companies?<br>Authors: <b>BAR-HAVA K (Hebrew U of Jerusalem, IL)</b> , Katz R & Lauterbach B<br>Discussant: <b>KAMAR E (Tel Aviv U, IL)</b> |
| 4:30 – 5:30 pm | #6 Do Heads Roll? An Empirical Analysis of CEO Turnover and Pay When the Corporation is Federally Prosecuted<br>Authors: Garrett B, Li N, <b>RAJGOPAL S (Columbia U, US)</b><br>Discussant: <b>DeFond M (USC, US)</b>                   |

From 7:30 pm **Dinner @ Orto Botanico ([Via Orto Botanico 15](#))**

7:30- 8:30 pm Roundtable: *Lending and Stability: None, Either or Both? How European Banks are Dealing with Changes in Accounting Rules and Enhanced Regulatory Oversight*  
**Convenor: Prof PARIGI B (U of Padova, ITA)**  
**Discussants: TBA**

**Day 2: Friday, July 6 2018**

9:00 – 10 #7 In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Heavens  
Authors: **CHEN L (U of Idaho, US)** & Sanders D  
Discussant: **COHEN D (U of Texas, US)**

10 – 10:30 *Coffee Break*

10:30 – 11:30 #8 Does Regulating Audit Pricing Enhance Audit Quality and the Timeliness of Audit Report?  
Authors: **KRISHNAN G (Bentley U, US)** & Tany P.  
Discussant: **COURTEAU L (U of Bolzano, ITA)**

11:30 – 12:30 #9 The Effect of Minority Veto Rights on Controller Tunnelling  
Authors: Fried J, **KAMAR E (Tel Aviv U, IL)** & Yafeh Y  
Discussant: **GHITTI M (Bocconi U, ITA)**

***Farewell & Greetings***

12:30 *Light Lunch @ Basilica (adjacent to the Archivio Antico)*

14 *Tour @ Bo Palace & Chancellery (University of Padova)*