ALEXANDER EDWARDS PhD CPA CA

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Address
Rotman School of Management
University of Toronto
105 St. George Street
Toronto, ON, Canada M5S 3E6

Contact Information
Email: alex.edwards@rotman.utoronto.ca
Phone: (416) 978-5278

ACADEMIC APPOINTMENTS

University of Toronto, Rotman School of Management, Toronto, Ontario, Canada
Assistant Professor, 2012 – present
Assistant Professor (Conditional), 2011-2012

EDUCATION AND CERTIFICATION

University of Washington, Foster School of Business, Seattle, Washington
Doctor of Philosophy (Business Administration – Accounting, Finance, Microeconomic, Research Methods), 2011
Master of Science (Business Administration), 2009

Brock University, Faculty of Business, St. Catharines, Ontario, Canada
Master of Accounting, 2005
Bachelor of Accounting, 2003

Institute of Chartered Accountants of Ontario, Toronto, Ontario, Canada
Chartered Professional Accountant, 2012
Chartered Accountant, 2005

RESEARCH

Interests:
The effects of taxes on business decisions and asset price; Capital markets

Publications:
"The Deferred Tax Asset Valuation Allowance and Firm Creditworthiness?" Forthcoming at the *Journal of the American Taxation Association.* Presented at the 2017 *Journal of the American Taxation Association* conference.

"Does U.S. Foreign Earnings Lockout Advantage Foreign Acquirers?" with A. Bird and T. Shevlin, *Journal of Accounting and Economics* 64(1):150-166, 2017.

"Financial Constraints and Cash Tax Savings" with C. Schwab and T. Shevlin, *The Accounting Review* 91(3): 859-881, 2016.

"Trapped Cash and the Profitability of Foreign Acquisitions" with T. Kravet and R. Wilson, *Contemporary Accounting Research* 33(1): 44-77, 2016.

"The Role of Government in the Labor-Creditor Relationship: Evidence from the Chrysler Bankruptcy" with B. Blaylock and J. Stanfield, *Journal of Financial and Quantitative Analysis* 50(3): 325 – 348, 2015.

"The Value of a Flow-through Entity in an Integrated Corporate Tax System" with T. Shevlin, *Journal of Financial Economics* 101(2): 473-491, 2011.

"Examining Investor Reaction to IRS Announcement 2010-09" with A. Koester and T. Shevlin, *Tax Notes* (May 2010): 669-674.

Working Papers:

"Taxes and Peer Firms" with A. Bird and T. Ruchti.

"The Pricing and Performance of Supercharged IPOs" with M. Hutchens and S. Olhoft Rego.

"Product Market Peers in Lending: Information Processing Efficiencies and Proprietary Costs" with G. De Franco and S. Liao.

"The Decreasing Trend in Cash Effective Tax Rates" With A. Kubata and T. Shevlin.

"Investor Response to Tax Comment Letters" with K. Klassen and K. Pinto.

TEACHING EXPERIENCE

University of Toronto (2011-present)

MBA Level - Taxation and decision making (3 sections)

Executive Education - Finance and accounting for the non-financial manager (group leader, 2 sections)

Undergraduate level - Introduction to financial accounting (13 sections)

University of Washington (2006-2011)

Executive MBA level - Financial reporting and analysis (quiz section instructor, 3 sections), Managerial accounting (quiz section instructor, 3 sections)

Undergraduate level - Introduction to financial accounting (quiz section instructor, 3 sections), Introduction to managerial accounting (quiz section instructor, 3 sections)

Brock University (2004-2006)

Undergraduate level - Introduction to financial accounting (6 sections), Intermediate accounting I (3 sections), Taxation I (5 sections)

Most recent teaching evaluations: Fall 2016, Introduction to financial accounting (4.4/5); Spring 2017, Taxation and decision making (6.1/7)

PROFESSIONAL EXPERIENCE

KPMG LLP, Hamilton, Ontario, Canada
Tax Specialist, 2004-2005
Senior Accountant, 2003-2004

Secker, Ross & Perry LLP, Kingston, Ontario, Canada
Staff Accountant - Intern, 2000-2001

RESEARCH PRESENTATIONS

2017
AAA Tax Section Midyear Meeting (teaching panel), CAAA Annual Conference (presentation and discussion), Erasmus University Rotterdam (scheduled), European Institute for Advance Studies in Management Conference on Current Research in Taxation, Journal of the American Taxation Association Conference, Purdue University (scheduled)

2016
European Institute for Advance Studies in Management Workshop on Current Research in Taxation, University of Munster Conference on Capital Market-Based Accounting Research, University of Oregon, University of Tennessee, University of Toronto

2015
AAA Tax Section Midyear Meeting (discussant), Nordic Workshop on Tax Policy, Singapore Management University Accounting Symposium (discussant), University of Arizona, University of Connecticut, University of Toronto, University of Waterloo Tax Conference (presenter and discussant), University of Wisconsin

2014
AAA Annual Meeting (discussant), CAPANA Annual Conference (discussant), National Tax Association Annual Conference on Taxation, Taxation in a Global Economy Research Symposium at the University of Texas at Austin, University of Georgia, University of Michigan, University of Toronto Faculty of Law, University of Toronto

2013
AAA FARS Midyear Meeting, AAA Tax Section Midyear Meeting, CAAA Annual Conference (presenter and discussant) and Craft of Accounting Research Workshop, Conference on

Financial Economics and Accounting, Deloitte Tax Policy Research Symposium, EAA Annual Congress, Rotman Accounting Conference, University of British Columbia, University of Toronto

2012
AAA Annual Meeting, AAA Tax Section Midyear Meeting, Deloitte Tax Policy Research Symposium (discussant), University of Toronto

2011
Arizona State University, Florida State University, Michigan State University, Temple University, University of Illinois at Urbana-Champaign, University of Notre Dame, University of Southern California, University of Toronto, University of Utah, University of Waterloo, Washington University in St. Louis

2010
AAA Western Region Meeting (presenter and discussant), University of Washington

2009
Deloitte Tax Policy Research Symposium (discussant), University of Washington

RESEARCH GRANTS

Social Sciences and Humanities Research Council of Canada Insight Grant (2016-2021)
University of Toronto, Connaught New Researcher Award (2014-2015)

HONORS AND AWARDS

Rotman Excellence in Teaching Award (2012, 2013)
University of Washington, Lorig Fellow (2006-2010)
University of Washington, Bertauche Fellow (2009)
Ontario Institute of Chartered Accountants Doctoral Fellowship (2006-2009)
University of Washington, McCabe Fellow (2008)
Ontario Graduate Scholarship (2004, 2006)
Brock University Faculty of Business Student of Excellence Award – Accounting (2003)

UNIVERSITY SERVICE

PhD Program
PhD dissertation committee:
Stephanie Chang (expected completion 2018)
Wuyang Zhao (first placement: University of Texas at Austin, 2017)
Heather Li (first placement: Nanyang Technological University, 2014)
Andrew Bird (first placement: Carnegie Mellon University, 2013)
PhD examination committee:
Wuyang Zhao (first placement: University of Texas at Austin, 2017)
Hila Fogel-Yaari (first placement: Tulane University, 2016)

Andrew Bird (first placement: Carnegie Mellon University, 2013)
PhD student faculty mentor:
Wuyang Zhao
PhD student summer paper advisor:
Michael Marin
Coordinator for Rotman Accounting Seminar PhD Student Brown Bags (2011-2016)
MBA Program
Co-ordinator for Rotman MBA Financial Reporting and Analysis Major (2016-)
Faculty representative at Rotman Problem Solving Challenge (2015)
Presenter at Rotman MBA Electives Fair (2014, 2015)
Working group for relevance of the Financial Reporting and Analysis MBA major to CFA students (2015)
Commerce Program
Rotman Accounting Curriculum Review Committee (2016-2017)
Rotman Commerce Curriculum Task Force (2015-2016)
Member of Accounting Area CPA designation working group (2013)
Faculty representative at Discover Rotman Commerce (2012)
JDC Mock Sessions Judge, Rotman Commerce (2011-2013)
Accounting Area
Co-organizer for Tenth Annual Rotman Accounting Conference (2016)
Coordinator for Rotman Accounting Seminar Series (2013-2016)
Rotman Accounting Hiring Committee – Research Stream (2013-2017)
Rotman Accounting Hiring Committee – Teaching Stream (2015-2017)
Masters of Accounting in Data Analytics working group (2016-2017)
Course Champion for Advanced Taxation Graduate Diploma in Professional Accounting (2015-2016)

PROFESSIONAL SERVICE

Editorial Board member:
Accounting Review (2017-)
Contemporary Accounting Research (2015-)
Journal of the American Taxation Association (2016-)
Ad hoc reviewer – Accounting Journals:
Accounting Horizons, Canadian Tax Journal, Journal of Accounting, Auditing & Finance, Journal of Accounting & Economics, Journal of Accounting and Public Policy
Ad hoc reviewer – Finance Journals:
Journal of Corporate Finance, Journal of Finance, Journal of Financial Research
Conference reviewer:
AAA Annual Meeting – FARS and ATA submissions, CAPANA Conference, CAR Conference, CFEA Conference, FARS Midyear Meeting, JATA Conference, SFS Finance Cavalcade
Research grant and chair reviewer:
Canada Research Chair, Social Sciences and Humanities Research Council of Canada, Research Grants Council of Hong Kong – General Research Fund and Early Career Scheme

External examiner:

PhD Dissertation of Hong Fan, York University (2013)

AAA Annual Program Committee – ATA submissions (2014-2015)
ATA JATA Conference Committee (2012-2015)
ATA New Faculty Concerns Committee (2012-2013)
ATA Midyear Meeting Program Committee (2017-2018)
ATA Publication Committee (2017-2019)
ATA Research Resources and Methodologies Committee, Chair (2015-2017)
CAAA Conference Craft of Accounting Research workshop leader (2013)
Ontario Institute of Chartered Accountants School of Accountancy Seminar Leader (2007, 2008, 2009, 2012)

MEDIA MENTIONS

Supercharged IPOs: Rent Extraction of Signal of Future Firm Performance?

Harvard Law School Forum on Corporate Governance and Financial Regulation (April 15, 2016)

Inversions

Bloomberg Businessweek (August 2014)
CFO.com (August 2014)
AccountingWeb (August 2014)
The Washington Post (August 2014)
Chicago Tribune (August 2014)
Valley News (August 2014)
Lowell Sun (August 2014)
BNN (August 2014)
D&A Magazine – CPA Ontario (December 2014)
Tax JOTWELL (April 2015)

How we Rank Canadian Companies Paying the Least Tax (Business week March 2014)

The Role of Government in the Labor-Creditor Relationship: Evidence from the Chrysler Bankruptcy:

Wall Street Journal (February 21 2012)

Trapped cash and the profitability of foreign acquisitions:

Harvard Law School Forum on Corporate Governance and Financial Regulation (March 5, 2012)