

Michael Marin

Rotman School of Management, University of Toronto

(416) 666-5176

michael.marin@rotman.utoronto.ca

Citizenship: Canadian

Education

Rotman School of Management, University of Toronto

Ph.D. Candidate

Expected Completion: 2021

- Thesis: The Relation between Payroll and Income Tax Avoidance
 - Committee Members: Alex Edwards (Chair), Baohua Xin, and Aida Sijamic Wahid

Rotman School of Management, University of Toronto

Master of Business Administration

2015

- Dean's List (Top 10% of Class)
- Andrew Alexander Kinghorn Fellowship, Bregman Scholar

Rotman School of Management, University of Toronto

Bachelor of Commerce – Accounting Specialist

2012

- Graduated with High Distinction
- Silver Medal Winner for Academic Distinction (2nd Highest CGPA) at the University of St. Michael's College

Professional Work Experience

Tim Hortons (Restaurant Brands International)

Oakville, ON

- Manager, Development Analysis, US Development

2016

CRH Canada

Concord, ON

- Financial Analyst

2015

Deloitte & Touche

Vaughan, ON

- Intern/Staff Accountant

2011

Research Interests

- Taxation; Managerial Decision Making; Corporate Governance

Research

Working Papers

1. "The Relation between Payroll and Income Tax Avoidance"
2. "Negative Interest Rates and Corporate Tax Behavior in Banks" with Alex Edwards and Yuchen Wu
3. "The Impact of Board Environmental Expertise and Social Awareness on Firm Environmental Performance" with Daehyun Kim, Gordon D. Richardson, Steven E. Salterio, and Albert Tsang

Research Grants and Awards

- CPA Canada-CAAA
 - Management Accounting, Performance Management, Finance, Governance & Strategy Research Grant
- Michael Lee-Chin Family Institute for Corporate Citizenship
- CPA Centre for Governance and Accountability
 - Smith School of Business, Queen's University

Teaching Interests

- Managerial Accounting, Taxation, Data Analytics, Financial Accounting

Teaching

Sole Instructor

- RSM 222: Management Accounting 1 (Undergraduate), 2019, Rotman School of Management
 - Instructor Evaluation 4.8/5; 4.7/5 Course Evaluation

Teaching Assistant

- Undergraduate
 - RSM 219, MGT 201: Introduction to Financial Accounting
 - RSM 221: Intermediate Financial Accounting
 - RSM 321: Advanced Financial Accounting Topics
- MBA
 - RSM 1222: Managerial Accounting
 - RSM 2209: Financial Statement Analysis
- MFin
 - RSM4216: Financial Reporting and Financial Statement Analysis
 - RSM 4220: Advanced Accounting Topics for Finance

Professional Activities

Ad hoc Reviewer

- Contemporary Accounting Research

Conference Presentations

- National Tax Association: 2020 (scheduled)
- National Tax Association: 2020 (discussion x 2, scheduled)
- American Accounting Association Annual Meeting: 2020 (discussant)

Conference Attendances

- American Accounting Association (AAA) Annual Meeting: 2020
- American Taxation Association (ATA) Midyear Meeting: 2018, 2019, 2020
- Canadian Academic Accounting Association (CAAA) Conference: 2019
- Contemporary Accounting Research (CAR) Conference: 2020 (scheduled)
- Financial Accounting and Reporting (FARS) Midyear Meeting: 2020
- National Tax Association (NTA): 2019, 2020 (scheduled)
- Rotman Accounting Research Conference: 2016, 2017, 2018, 2019
- Texas Waterloo Tax Research Conference: 2020
- University of North Carolina Tax Symposium: 2020
- Waterloo Centre for Taxation in a Global Economy Tax Conference: 2018, 2019

Professional Affiliation and Certification

- Member, Canadian Academic Accounting Association
- Member, American Accounting Association
- Member, National Tax Association

Honors and Awards

University of Toronto

- Ernst & Young Graduate Scholarship
- University of Toronto Fellowship
- Director's Fellowship
- CCMF Fellowship

References

Alex Edwards (chair)
Associate Professor, Accounting
Rotman School of Management
University of Toronto
alex.edwards@rotman.utoronto.ca

Gordon D. Richardson
KPMG Professor of Accounting
Rotman School of Management
University of Toronto
gordon.richardson@rotman.utoronto.ca

Ramy Elitzur
Associate Professor, Accounting
Rotman School of Management
University of Toronto
ramy.elitzur@rotman.utoronto.ca

Aida Sijamic Wahid
Associate Professor, Accounting
Rotman School of Management
University of Toronto
aida.wahid@rotman.utoronto.ca