

**ALEXANDER EDWARDS PhD CPA CA**

alex.edwards@rotman.utoronto.ca

August 2022

**ACADEMIC APPOINTMENTS**

---

**University of Toronto, Rotman School of Management, Toronto, Ontario, Canada**

Director, Rotman Commerce, (Acting) 2021, Interim (2022)

Director, CPAO Centre for Accounting Innovation Research, 2018-present

Associate Professor, 2018-present

Assistant Professor, 2011-2018

**University of Münster, Münster, Germany**

Visiting Faculty, 2018

**EDUCATION AND CERTIFICATION**

---

**University of Washington** - Doctor of Philosophy 2011, Master of Science 2009

**Brock University** - Master of Accounting 2005, Bachelor of Accounting 2003

**ICAO/CPAO** – CPA 2012, CA 2005

**RESEARCH**

---

**Peer Reviewed Publication:**

11. “The Decreasing Trend in U.S. Cash Effective Tax Rates: The Role of Growth in Pre-tax Income” with A. Kubata and T. Shevlin. *The Accounting Review* 96(5): 231-261, 2021.
10. “Product Market Peers in Lending” with G. De Franco and S. Liao. *Management Science* 67(3): 1329-1992, 2021.
9. “Capital Gains Taxation and Funding for Start-Ups” with M. Todtenhaupt. *Journal of Financial Economics* 138(2): 549-571, 2020.
8. “The Pricing and Performance of Supercharged IPOs” with M. Hutchens and S. Olhofs Rego. *The Accounting Review* 94(4): 245-273, 2019.
7. “Taxes and Peer Effects” with A. Bird and T. Ruchti, *The Accounting Review* 93(5): 97-117, 2018.
6. “The Deferred Tax Asset Valuation Allowance and Firm Creditworthiness” *Journal of the American Taxation Association* 49(1): 57-80, 2018.  
Presented at the 2017 *Journal of the American Taxation Association* conference.
5. “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.
4. “Financial Constraints and Cash Tax Savings” with C. Schwab and T. Shevlin, *The Accounting Review* 91(3): 859-881, 2016.

3. “Trapped Cash and the Profitability of Foreign Acquisitions” with T. Kravet and R. Wilson, *Contemporary Accounting Research* 33(1): 44-77, 2016.
2. “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.
1. “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.

**Other Publications:**

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

**Working Papers:**

“Taxes and Takeovers: Evidence from private negotiations during tax reform” with S. Heitzman, S. Klasa, and M. Todtenhaupt.

“Why Do Loss Firms Pay Taxes?” with A. Kubata and T. Shevlin.

“Taxes and IPO Pricing: Evidence from U.S. Tax Reform” with M. Hutchens.

“Tax Planning and Negative Interest Rates” with M. Marin and Y. Wu.

“Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior” with M. Hutchens and A. Persson.

**TEACHING EXPERIENCE**

---

**University of Toronto (2011-present)**

PhD Level - Selected Topics in Taxation and Governance (co-taught)

MBA - Taxation and Decision Making, Accounting for Entrepreneurs, Practice of Model-Based Decision Making (coach)

Executive Education - Finance and Accounting for the non-Financial Manager (group leader)

BCom - Introduction to Financial Accounting, Canadian Income Taxation I, Taxation for Business Professionals

**University of Washington (2006-2011)**

EMBA - Financial Reporting and Analysis (quiz section instructor), Managerial Accounting (quiz section instructor); BABA - Introduction to Financial Accounting (quiz section instructor), Introduction to Managerial Accounting (quiz section instructor)

**Brock University (2004-2006)**

BAcc - Intermediate Accounting I, Taxation I; BBA - Introduction to Financial Accounting

*Most recent teaching evaluations: Spring 2022 - Taxation and Decision Making (6.9/7), Fall 2021 - Taxation for Business Professionals (4.9/5)*

## **PROFESSIONAL EXPERIENCE**

---

### **KPMG LLP, Hamilton, Ontario, Canada**

Assurance Intern, Senior Accountant, Tax Specialist, 2002-2005

### **Secker, Ross & Perry LLP, Kingston, Ontario, Canada**

Intern, 2000-2001

## **RESEARCH PRESENTATIONS**

---

**2023** – University of Florida (scheduled)

**2022** – University of Alberta, University of Calgary, University of Iowa-Sidney Winter Lecture Series, 9<sup>th</sup> Annual University of Mannheim Taxation Conference (presenter and discussant), Southern Methodist University (scheduled), Texas A&M University(scheduled), University of Waterloo Tax Conference, Norwegian Tax Accounting Symposium (discussant)

**2021** – ATA Doctoral Consortium (panelist), Brigham Young University, Norwegian Tax Accounting Symposium, University of Houston, University of Texas – Austin, EIASM Conference on Current Research in Taxation (discussant)

**2020** - CAAA Craft of Accounting Research Workshop, University of California – Riverside, University of Oklahoma

**2019** – Canadian Tax Foundation Annual Conference, EIASM Conference on Current Research in Taxation (presenter and discussant), Norwegian School of Economics, University of Calgary, University of Ottawa Conference on Accounting and Finance (presenter and discussant), Wilfrid Laurier University

**2018** - ATA Midyear Meeting and Doctoral Consortium, Asian Bureau of Finance and Economic Research Annual Conference (discussant), Boston University, CAAA Craft of Accounting Research Workshop, Ludwig Maximilian University of Munich, Singapore Management University, University of Mannheim, University of Waterloo Tax Conference

**2017** - ATA Midyear Meeting (teaching panel), CAAA Annual Conference (presentation and discussion), Erasmus University Rotterdam, EIASM Conference on Current Research in Taxation, Journal of the American Taxation Association Conference, Purdue University, University of Munster Conference on Capital Market-Based Accounting Research

**2016** - EIASM 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** - ATA 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** - 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, EAA Annual Congress, Rotman Accounting Conference, University of British Columbia, University of Toronto, University of Waterloo Tax Conference

**2012** - AAA Annual Meeting, ATA Midyear Meeting, University of Toronto, University of Waterloo Tax Conference (discussant)

**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** - University of Washington, University of Waterloo Tax Conference (discussant)

## **RESEARCH GRANTS AND AWARDS**

---

The Accounting Review Outstanding Reviewer Award (2017-2020)

Roger Martin Excellence in Research Award (2019)

Rotman School of Management Teaching Award (2018-2022)

Rotman Excellence in Teaching Award (2012, 2013)

Sandra Rotman Centre for Health Sector Strategy Funding for Post-Doctoral Fellowship (2021-2022)

SSHRC Institutional Grant (2018-2019)

SSHRC Insight Grant (2016-2021)

University of Toronto, Connaught New Researcher Award (2014-2015)

Ontario Institute of Chartered Accountants Doctoral Fellowship (2006-2009)

## **PROFESSIONAL SERVICE**

---

Editor:

*Contemporary Accounting Research* (2020- , ad hoc 2019)

*Journal of the American Taxation Association* (2020- )

Editorial Board member:

*Accounting Review* (2017- )

*Journal of Accounting, Auditing, and Finance* (2022- )

*Contemporary Accounting Research* (2015-2020)

*Journal of the American Taxation Association* (2016-2018)

Ad hoc reviewer:

*Journal of Accounting & Economics, Journal of Accounting Research, Review of Accounting Studies, Management Science, Journal of Finance, Journal of Financial and Quantitative Analysis, European Accounting Review, Journal of Management Accounting Research, Journal of Accounting and Public Policy, Accounting Horizons, Journal of Banking and Finance, Journal of Corporate Finance, Journal of Financial Research, Canadian Tax Journal, National Tax Journal*

Research grant and chair reviewer:

*Canada Research Chair, Social Sciences and Humanities Research Council of Canada, Research Grants Council of Hong Kong*

AAA – ATA section – Trustee (2020-2022), Manuscript Award Committee (2022-2023), JATA Conference Committee (2012-2015, 2018-2023), New Faculty Concerns Committee (2012-2013), Midyear Meeting Program Committee (2017-2018), Publication Committee (2017-2019), Research Resources and Methodologies Committee (Chair 2015-2017)