

# JOURNAL OF LAW, FINANCE AND ACCOUNTING CONFERENCE

**JULY 5 & 6, 2018 | PADOVA**  
**PALAZZO DEL BO, AULA NIEVO**  
**ORTO BOTANICO**

## Programme

### Day 1: Thursday, July 5 2018

- 8:30 – 9:30 **Welcome & Registration @ [Palazzo Bo](#) – Aula Nievo (U of Padova)**
- 9:30 – 10:30 **#1 The Effect of Creditor Rights on Capital Structure, Investment, Profitability, and Risk: Evidence from a Natural Experiment**  
Authors: **CANIPEK A (U of Konstanz, GER)**, Kind A H & Wende S  
Discussant: **BAR-HAVA K (Hebrew U of Jerusalem, IL)**
- 10:30 – 11 *Coffee Break*
- 11 – 12 **#2 Why Do Firms Hold Less Cash? A Customer Base Explanation**  
Authors: **COHEN D (U of Texas, US)** & Li B.  
Discussant: **PUGLIESE A (U of Padova, ITA)**
- 12 – 13 **#3 Banks and Labor as Stakeholders: Impact on Economic Performance**  
Authors: Claessens S. & **UEDA K (U of Tokyo, JPN)**  
Discussant: **GHITTI M (Bocconi U, ITA)**

**Lunch @ Basilica (1<sup>st</sup> floor of Palazzo Bo)**

### Afternoon Session

- 2 – 3 pm **#4 Unobservables in Level 3 Valuations by Banks**  
Authors: Gietzman M & **PETTINICCHIO A (U Bocconi, ITA)**  
Discussant: **RAJGOPAL S (Columbia U, US)**

3 – 3:30 pm *Coffee Break*

3:30 – 4:30 pm #5 Is it Worthwhile to Augment the Legal Protection of Public Debt Placed by Privately Held Companies?  
Authors: **BAR-HAVA K (Hebrew U of Jerusalem, IL)**, Katz R & Lauterbach B  
Discussant: **KAMAR E (Tel Aviv U, IL)**

4:30 – 5:30 pm #6 Do Heads Roll? An Empirical Analysis of CEO Turnover and Pay When the Corporation is Federally Prosecuted  
Authors: Garrett B, Li N, **RAJGOPAL S (Columbia U, US)**  
Discussant: **DeFond M (USC, US)**

From 7:45 pm **Dinner @ Orto Botanico ([Prato della Valle, 57c](#))**

### Day 2: Friday, July 6 2018

@ [Palazzo Bo](#) – Aula Nievo (U of Padova)

9:30 – 10:30 #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)**

10:30 – 11 *Coffee Break*

11 – 12 #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)**

12 – 1pm #9 The Effect of Minority Veto Rights on Controller Tunnelling  
Authors: Fried J, **KAMAR E (Tel Aviv U, IL)** & Yafeh Y  
Discussant: **ARMOUR J (OXFORD, UK)**

### **Farewell & Greetings**

1 pm *Light Lunch @ Basilica (1<sup>st</sup> floor of Palazzo Bo)*

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