SOCIAL CAPITAL AND BANK ACCOUNTING TRANSPARENCY

Using a sample of public and private banks and a county-level index for social capital, we study how differences in social capital relate to accounting transparency. Consistent with expectations, our analysis indicates that social capital is positively associated with accounting transparency (proxied by accounting restatements and income-increasing earnings management) and this relationship is more pronounced for small, unaudited private banks.

Friday
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10:00 am
530 Drake Centre

GUEST SPEAKER:
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