

## *Sina Rahiminejad, PhD Candidate, MBA*

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- Office address: Scurfield Hall 2500 University Dr. NW Calgary, AB, T2N 1N4
- Home Address: 2303-901 10<sup>th</sup> Ave. SW, Calgary AB T2R 0B5
- Email: [sina.rahiminejadranj@ucalgary.ca](mailto:sina.rahiminejadranj@ucalgary.ca)
- Cell phone: +14034832032

## *Education*

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Haskayne School of Business, AACSB Accredited, University of Calgary,

- **PhD:** Doctoral Candidate-ABD (All but Dissertation) in Taxation & Financial Accounting: Under supervision of: Mark Anderson & co-supervisor: Hussein Warsame
- **PhD:** University of Calgary, Haskayne Business School, AACSB Accredited, Started PhD in finance 2015-2016  
(Transferred to Accounting Department)
- **MSc:** Sharif University of Technology, Sharif School of Business, MBA in Finance, 2011-2014
- **BSc:** Isfahan University of Technology, Mechanical Engineering Dpt. Bachelor's in Mech. Eng. 2006 2011

## *Job Market Paper Abstract*

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**Paper Title:** *Earnings Persistence, Large Book Tax Differences and Growth through CAPX and R&D Investment*

**Abstract:** We re-examine why large negative and large positive book-tax differences (LBTDs) are associated with lower earnings persistence (Hanlon, 2005; Blaylock et al. 2012). Using industry profiling, frequency and descriptive statistics comparison we find that capital intensive firms are prominent in the large positive BTD (LPBTD) sample and R&D intensive industries (HiR&D) are prominent in the large negative (LNBTD) sample. Our study demonstrates the empirical finding regarding the LBTD and earnings persistence association becomes insignificant when interacted with our variables of interest, R&D expenses and capital expenditures. Controlling for discretionary accruals (DA), the impact of CAPX on persistence of pretax book income (PTBI) is negatively greater for the LPBTD sample and similarly the impact of R&D on persistence of PTBI is significantly though negatively stronger for LNBTD sample. Finally we find the impact of high DA on PTBI is similar for the LPBTD sample compared to the small BTD sample but is less for the LNBTD sample. Our findings contribute to both BTD information content argument and earnings management research.

### *Finished Papers*

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- Earnings Persistence, Large Book Tax Differences and Growth through CAPX and R&D Investment (Job Market Paper)
- Corporate tax avoidance and Customer satisfaction
- Book-Tax Differences and Earnings Persistence: Alternative theories (Dissertation)
- Managerial Ability, Earnings persistence & large book tax differences (Solo Paper)

### *Working Papers*

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- Analytical Modeling of the Earnings persistence relation (Solo paper)
- Book Tax Differences & the probability of Financial distress (Dissertation)
- Profiling of Large Book tax Differences (dissertation)

### *Work in Progress & Proposed Research*

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- A study of the Oil & Gas sector in during the 2020 Pandemic crisis
- Large Book tax Differences within the Oil & Gas industry

### *Scholarships and Award*

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- As a **Bertram Scholar** I received the Bertram Scholarship Award from the Canadian Foundation for Governance Research (CFGR) in the amount of 15,000 \$.
- CPA Education Alberta Research Grant: 20,000 \$ in 2020
- Paramount Resources (Apache) Award: 6,000 \$ in 2020
- CPA Canada Tax Grant: 4000 \$ in 2019
- CPA Canada Grant: 4000 \$ in 2017
- Governmental Scholarship: Janet Marion 12000 \$ in 2015

### *Course Instructor experience*

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- Financial Accounting 217-Winter 2019- Average score: **6.32 out of 7** overall evaluation
- Tax Accounting 421 – Fall 2019-Average score: **6.21 out of 7**
- Instructional Skills Workshop 2018. Hosted by The Educational Development Unit at the Taylor Institute for Teaching and Learning, University of Calgary

### *Teaching assistance Experience*

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- Teaching assistant: Accounting 217 course at the Haskayne School of Business. Instructor: Candace Moody, Fall 2019.
- Teaching assistant: Accounting Theory (Instructor: Professor Mark Anderson). Fall 2018
- Research assistant: Sharif University of Technology, Graduate School of Management and Economics- Financial Investment management, Professor Bahramgiri Spt. 2012

- Teaching assistant: Financial derivatives, options and futures (Instructor: Alexander David), Haskayne Business School, Fall 2015
- Teaching assistant: Introduction to Financial accounting (Instructor: Dr. Hussein Warsame),

### *Research Interests*

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- Corporate Taxation, tax Avoidance, Accounting Theory, Earnings Management, Corporate Finance, Capital Markets, Tax research on the Oil & Gas industry

### *Research topics*

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- Tax Avoidance measure, determinants & consequences
- The Information content of large book tax difference Samples
- Ohlson & Altman Bankruptcy Models
- Earnings persistence & Discretionary Accruals
- Analytical accounting modeling

### *Work Experience*

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- Engineering, Procurement & Construction at Pargas Process LLC
- Mechanical Engineer at Satarco LLC
- Portfolio management in a small size fund

### *Professional Society Membership*

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- Member of Canadian Accounting Association, CAAA
- Member of American Accounting Association, AAA
- Member of European Accounting Association, EAA

### *Conference Paper Acceptance & Presentation*

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- AAA Conference San Diego US 2017, Poster presentation
- CAAA Conference Montreal Canada 2017, Paper presentation,
- CAR Conference Quebec Canada 2018, Paper presentation
- EAA Conference Milan Italy 2018, Paper presentation

### *Conference Paper Acceptance*

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- HARC Conference Hawaii US, 2019, Paper acceptance
- JAAF Conference Santiago Chile 2019, paper presentation acceptance
- Financial Accounting and Reporting section 2020 doctoral consortium in Nashville, TN

### *Conference Attendance*

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- CAAA Conference Calgary 2018, attendee,
- CAR Conference Banff 2018, attendee

- CAAA Conference Ottawa 2019, discussant
- MARC Conference @ Montreal 2019, attendee

### *Previous Academic Achievements*

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- Ranked among the top 5% in finance discipline students of the 2011 MBA program students
- Ranked among the 100 top students in the national entrance exam to the Exceptional talents program & Acceptance in Iran's second best school for Exceptional talents in high school and college (National Organization for development of exceptional talents NODET)
- Ranked 50th on the national MBA graduate entrance exam among 30000 applicants & Acceptance in Iran's best business school program (Graduate School of Management and Economics at Sharif University of Technology GSME) in the year 2011.
- Ranked 3rd in the provincial mathematics Olympiad exam between all Isfahan province's guidance schools in the year 1997.
- Kwarazmi international innovative Award for the invention of a new spirometer

### *Computer Skills*

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- STATA (Advanced level)
- C++ and MATLAB Programming
- SAS (Intermediary level)
- LaTeX

### *Database Skills*

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Wharton Research Data Services (WRDS) including CRSP, COMPUSTAT, I/B/E/S, Bloomberg Portal

### *Voluntary Activities*

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- CFMA Conference Lake Louise 2019, Volunteer work
- CFMA Conference Lake Louise 2017, Volunteer work

### *Conference service roles*

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- Paper review and discussant role (CAAA 2017)
- Paper session management (CAAA 2016)