

**Andrew G. Sutherland**  
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## ACADEMICS

- Massachusetts Institute of Technology, Sloan School of Management** Cambridge, MA  
*Associate Professor of Accounting* 2019-present  
*Ford International Career Development Professor* 2017-present  
*Assistant Professor of Accounting* 2015-2019
- University of Chicago, Booth School of Business** Chicago, IL  
*PhD of Business Administration* 2015
- Dissertation Area: Accounting
  - Specialization Area: Financial Economics
- Carnegie Mellon University, Tepper School of Business** Pittsburgh, PA  
*Master of Business Administration* 2007
- Concentrations: Finance, Economics, and Quantitative Analysis
  - Graduated with University Honors
- York University** Toronto, ON  
*Bachelor of Commerce- Specialized Honors Accounting* 2005
- Graduated Summa Cum Laude

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## RESEARCH

### Published and Forthcoming:

“Does Credit Reporting Lead to a Decline in Relationship Lending? Evidence from Information Sharing Technology”

- *Journal of Accounting and Economics*, 66(1), 123-141 (2018)
- Winner, 2016 FARS Best Dissertation Award
- Dissertation Committee: Christian Leuz (Chair), Phil Berger, Michael Minnis, Amit Seru

“Financial Statements as Monitoring Mechanisms: Evidence from Small Commercial Loans” (with Michael Minnis)

- *Journal of Accounting Research*, 55(1), 197-233 (2017)

“Economic Growth and Financial Statement Verification” (with Petro Lisowsky and Michael Minnis)

- *Journal of Accounting Research*, 55(4), 745-794 (2017). Lead article

“Commercial Lending Concentration and Bank Expertise: Evidence from Borrower Financial Statements” (with Philip Berger and Michael Minnis)

- *Journal of Accounting and Economics*, 64(2-3), 253-277 (2017)

“Institutional Investor Attention and Firm Disclosure” (with Inna Abramova and John Core)

- *The Accounting Review*, 95(6) (2020)

“Auditors are Known by the Companies They Keep” (with Jonathan Cook, Zach Kowaleski, Michael Minnis, and Karla Zehms)

- *Journal of Accounting and Economics*, 69 (2-3) (2020)
- Best Archival Paper Award, AAA Midyear Meeting- Audit Section

“Regulatory Spillovers in Common Audit Markets” (with Raphael Duguay and Michael Minnis)

- Forthcoming at *Management Science*

“Can Ethics be Taught? Evidence from Securities Exams and Investment Adviser Misconduct” (with Zach Kowaleski and Felix Vetter)

- Forthcoming at *Journal of Financial Economics*

“Learning About Competitors: Evidence from SME Lending” (with Olivier Darmouni)

- Forthcoming at *Review of Financial Studies*

### **Working papers:**

“How Voluntary Information Sharing Systems Form: Evidence from a U.S. Commercial Credit Bureau” (with Jose Liberti and Jason Sturgess)

“Supervisor Informal Authority and Employee Financial Misconduct” (with Zach Kowaleski and Felix Vetter)

“Lender Specialization and Entry” (with Jose Liberti and Jason Sturgess)

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## **PRESENTATIONS**

2021: American Finance Association (scheduled)

2020: MIT Organizational Economics; London School of Economics; MIT Economic Sociology (scheduled); University of British Columbia (scheduled); Emory (scheduled)

2019: American Finance Association; Financial Accounting and Reporting Section Midyear Meeting; University of Notre Dame; Utah Winter Accounting Conference; Chicago Booth Banking Workshop; George Washington University Cherry Blossom Festival; Chicago Booth Accounting; MIT; MIT Organizational Economics (twice); Florida; Journal of Accounting and Economics Conference (discussant); Securities and Exchange Commission

2018: Carnegie Mellon University; Chicago Financial Institutions Conference; Western Finance Association; MIT; University of Connecticut; York University; University of Toronto

2017: American Finance Association; MIT Economics, Finance, and Accounting lunch; Northwestern University (finance lunch); MIT (twice); Temple University; Boston College; USC Finance, Organizations, and Markets Conference

2016: Financial Accounting and Reporting Section Midyear Meeting; Washington University of St. Louis; MIT Economics, Finance, and Accounting lunch; FDIC-JFRS Bank Research Conference; Federal Reserve Community Banking Conference; Rochester; Journal of Accounting and Economics Conference; London Business School

2015: Northwestern; MIT (twice); Stanford; Harvard; Yale; Wharton; NYU; Columbia; Chicago; Duke/UNC Fall Accounting Camp

2014: Financial Accounting and Reporting Section Midyear Meeting; Chicago (twice)

2013: Chicago

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## TEACHING

**Massachusetts Institute of Technology, Sloan School of Management** Cambridge, MA  
Course 15.515/6: Financial Accounting (MBA/MFin) 2015-2020

- Average Instructor rating (out of 5.0): 4.7 and 4.7 (2015); 4.9 (2016); 4.9 and 5.0 (2017); 4.7 and 4.9 (2019)

Course 15.539: Doctoral Research Seminar (guest lecturer)

**University of Chicago, Booth School of Business** Chicago, IL  
Pre-MBA Financial Accounting 2013-2014  
*Instructor for one-week intensive class for incoming students*

Introduction to Value Based Management (Booth Executive Education) Rio De Janeiro, Brazil  
*Instructor for half-day training seminar for Vale SA* 2012

**Stern Stewart & Co.**  
Extensive training experience throughout the United States, Caribbean, and Latin America 2007-2010

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## HONORS

Outstanding Reviewer Award, The Accounting Review 2017-2020  
Best Paper Award, AAA Audit Midyear Meeting 2020  
MIT Junior Faculty Research Assistance Program Award 2018, 2019  
Outstanding Discussant Award, FARS 2018  
Excellence in Reviewing Award, FARS 2018  
Ford International Career Development Professor 2017-present  
Best Dissertation Award, FARS 2016  
Finalist for Best Paper presented at FARS Meetings 2015  
Jennifer Jones Fellowship 2014-2015  
Finalist for Best Paper presented at FARS Meetings 2014  
Ernie Wish Fellowship 2010-2015  
Chicago Booth PhD Student Fellowship 2010-2015  
Charles T. Horngren Fellowship 2011  
Outstanding Teaching Assistant Award 2007  
John D. Reese Merit Scholarship 2005-2007  
MVP, York University Cross Country Team 2004-2005  
Academic All-Canadian CIS Student-Athlete (Cross Country and Track & Field) 2002-2005  
President's Scholarship for highest GPA among incoming students 2001-2005  
John A. Sheran Scholarship for highest overall GPA after two years of study 2003

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## PROFESSIONAL WORK EXPERIENCE

**Stern Stewart & Co.** New York, NY  
Vice President (previously Senior Associate, Associate) 2007-2010

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**SERVICE**

Editorial Board: Case Studies in Social and Ethical Responsibilities of Computing	2020-present
PCAOB Conference on Auditing and Capital Markets Program Committee	2019-present
Editorial Board: <i>Journal of Accounting and Economics</i>	2019-present
Editorial Board: <i>The Accounting Review</i>	2018-present
Financial Intermediation Research Society Program Committee	2018-present
Member (uncompensated), Research Committee- Equipment Lease and Finance Foundation	2018-present
Research Affiliate (uncompensated), Public Company Accounting Oversight Board	2018-present

Dissertation Committees (first placement in parentheses): Jinhwan Kim (Stanford), Inna Abramova (London Business School), Natalie Berfeld (in progress)

Reviewer for *AAA Annual Meetings*; *Accounting Horizons*; *Accounting, Organizations, and Society*; *Contemporary Accounting Research*; *FARS*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Banking and Finance*; *Journal of Financial Services Research*; *Management Science*; *MIT Asia Conference in Accounting*; *Production and Operations Management*; *Quantitative Finance and Economics*; *Review of Accounting Studies*; *Review of Financial Studies*; *Sustainability*; *The Accounting Review*

Papers reviewed in 2019: 46

Discussant: Colorado Summer Accounting Research Conference (2017); Financial Accounting and Reporting Section Midyear Meeting (2018, 2019); PCAOB Conference on Auditing and Capital Markets (2018); Journal of Accounting and Economics Conference (2019)

Co-organizer, MIT Economics, Finance, and Accounting Seminar: 2020-present

Co-organizer, MIT Accounting Seminar Series: 2016-2017, 2017-2018