

# Matthew A. Phillips

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## Academic Appointments

Silverman (1968) Family Career Development Assistant Professor, Massachusetts Institute of Technology, 2023 - present

Assistant Professor, Massachusetts Institute of Technology, 2022 - 2023

## Education

Ph.D. Accounting, University of Miami, 2021

M.P.A. Accounting, University of Miami, 2012

B.B.A. Accounting, University of Miami, 2010

## Research

### *Publications and Accepted Manuscripts*

1. **Does Recognition versus Disclosure Affect Debt Contracting? Evidence from SFAS 158** (with John Donovan and Andrew McMartin)

*The Accounting Review*, 99(1), 163-190 (2024)

2. **Contracting in the Dark: The Rise of Public-Side Lenders in the Syndicated Loan Market** (with Hami Amiraslani, John Donovan and Regina Wittenberg-Moerman)

*Journal of Accounting and Economics*, 76(1), 101586 (2023)

3. **Financial Statement Complexity and Bank Lending** (with Indraneel Chakraborty, Andrew Leone and Miguel Minutti-Meza)

*The Accounting Review*, 97(3), 155-178 (2022)

### *Working Papers*

4. **Syndicated Lending Relationships, Information Asymmetry and Market Making in the Secondary Loan Market** (solo-authored)

*Dissertation, under second round review at Journal of Accounting Research*

5. **The Consequences of Fund-Level Liquidity Requirements** (with Indraneel Chakraborty, Elia Ferracuti and John Heater)

*Revising for resubmission to Journal of Financial Economics*

6. **Lender Learning and the Public Equity Market** (with Emmanuel De George, John Donovan and Regina Wittenberg-Moerman)

*Revising for resubmission to The Accounting Review*

7. **Odd Lots & Optics: Manipulation in Response to Scrutiny** (with Chuck Downing, Bradford (Lynch) Levy and Eric So)

*Revising for resubmission to Journal of Accounting Research*

8. **How Does Recognition of Forward-Looking Estimates Affect Learning about the Macroeconomy? Evidence from CECL** (with Oliver Binz and Ally Lin)

9. **Non-Fundamental Loan Renegotiations** (with AJ Chen, Regina Wittenberg-Moerman and Tiange Ye)

### *Work-in-Progress*

10. **Banking on Disagreement: Heterogeneous Credit Risk Assessments in Syndicated Lending** (with Anya Kleyменова and Florin Vasvari)

## Teaching

### **MIT Sloan School of Management**

Instructor (in-person, MBA) - Financial Accounting

Overall Rating Fall 2023 - 4.5 out of 5.0

Overall Rating Fall 2022 - 4.4 out of 5.0

### **University of Miami Herbert Business School**

Instructor (dual mode, graduate) - Accounting for Decision-Making and Control

Overall Rating Fall 2021 - 4.9 out of 5.0

Instructor (remote, pre-graduate) - Intermediate Accounting I

Overall Rating Summer 2020 - 4.7 out of 5.0

Instructor (in-person, graduate) - Financial Statement Analysis

Overall Rating Spring 2018 - 4.6 out of 5.0

### **Kellogg School of Management at Northwestern University**

Teaching Assistant (under Andrew Leone, EMBA) - Financial Reporting Systems (Spring 2020)

## Academic and Professional Activities

### *Presentations and Workshops*

2025

*Scheduled* - University of Toronto, University of Utah

2024

AAA Annual Meeting, Alliance Manchester Business School, Bentley University, Emerging Scholar Brownbag Series, FARS Midyear Meeting (presenter and discussant), FARS Doctoral Consortium (panelist), Federal Reserve Bank of Boston, Hawaii Accounting Research Conference (presenter and discussant), INSEAD Accounting Symposium, Kellogg Accounting Conference, London Business School

*Scheduled* - Duke UNC Fall Camp, European School of Management and Technology, Stanford Summer Camp

2023

FARS Midyear Meeting (discussant), Junior Accounting Faculty Conference at Columbia Business School, University of Alabama, SOAR Accounting Symposium

2022

Arizona State University, Boston University, Indiana University, Massachusetts Institute of Technology, Northwestern University, University of Chicago, University of Colorado, University of Connecticut, University of Georgia, University of Michigan, University of Pennsylvania, University of Texas Dallas, University of Washington, St. Louis Federal Reserve and Indiana University Workshop on Financial Institutions Research

2021

University of Miami Business Forum (panel moderator)

2019

Hawaii Accounting Research Conference (presenter and discussant), FARS Midyear Meeting (discussant), LBS Trans-Atlantic Doctoral Conference (presenter and discussant), AAA/Deloitte/J. Michael Cook Doctoral Consortium, Graduate Research in Accounting Conference at Emory (discussant), AAA Annual Meeting (presenter and discussant)

2018

FARS Midyear Meeting (discussant), AAA Southeast Region Meeting, AAA Annual Meeting, Florida Accounting Symposium, 29th Annual Conference on Financial Economics and Accounting

### ***Invited Conference Participation***

LSE Economics of Accounting Conference (2024), Journal of Accounting Research Conference (2024), Review of Accounting Studies Conference (2023), London Business School Accounting Symposium (2023-2024), IMO Conference at Harvard Business School (2023), NC State Risk Governance Research Symposium (2023), Junior Accounting Faculty Conference at Columbia Business School (2023), New Faculty Consortium (2023), Journal of Accounting and Economics Conference (2022-2023), FSB and IOASCO OEF Vulnerabilities Conference (2022), Conference on Financial Market Regulation (2022), St. Louis Federal Reserve and Indiana University Workshop on Financial Institutions Research (2021 - 2023), Notre Dame Accounting Research Conference (2022-2023), Miami Winter Warm-Up Conference (2020-2022)

### ***Other Conference Participation***

Miami Rookie Camp (2015-2019, 2021), Florida Accounting Symposium (2015-2016, 2019), Loan Syndication and Trading Association Annual Conference (2019), AAA Audit Midyear Meeting (2016)

### ***Ad Hoc Reviewer***

*Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, Journal of Financial and Quantitative Analysis, Review of Accounting Studies, Contemporary Accounting Research, Accounting Horizons, European Accounting Review, AAA Annual Meeting, AAA FARS Midyear Meeting, AAA Southeast Region Meeting, Hawaii Accounting Research Conference*

### **Awards and Recognition**

Miami Business School Outstanding PhD Student Award for Research (2019)  
University of Miami Deloitte Institute for Research & Practice in Analytics grant recipient (\$10,000)  
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow  
FARS 2018 Excellence in Reviewing Award  
Nominated for Best Discussion at 2018 FARS Midyear Meeting  
Bowman Foster Ashe Scholarship  
Alan P. Fiske Scholarship  
Arthur Metzger–Deloitte Scholarship  
Arthur B. McBride Herbert Accounting Scholarship  
Arthur Andersen–W.D. Pruitt Scholarship

### **Relevant Experience**

Instructor, University of Miami, 2018, 2020, 2021  
Teaching Assistant, Northwestern University, 2020  
Audit Senior, Ernst and Young, 2013 - 2015

### **Certifications**

Certified Professional Accountant (licensed in Florida - AC46879)

Last updated: August 2024