

Andrew G. Sutherland
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December 2024

EMPLOYMENT AND EDUCATION

Massachusetts Institute of Technology, Sloan School of Management	Cambridge, MA
<i>Associate Professor of Accounting (with tenure)</i>	2023-present
<i>Associate Professor of Accounting (without tenure)</i>	2019-2023
<i>Ford International Career Development Professor</i>	2017-2023
<i>Assistant Professor of Accounting</i>	2015-2019
University of Chicago, Booth School of Business	Chicago, IL
<i>PhD of Business Administration</i>	2015
<ul style="list-style-type: none">• Dissertation Area: Accounting• Specialization Area: Financial Economics	
Carnegie Mellon University, Tepper School of Business	Pittsburgh, PA
<i>Master of Business Administration</i>	2007
<ul style="list-style-type: none">• Concentrations: Finance, Economics, and Quantitative Analysis• Graduated with University Honors	
York University	Toronto, ON
<i>Bachelor of Commerce- Specialized Honors Accounting</i>	2005
<ul style="list-style-type: none">• Graduated Summa Cum Laude	

RESEARCH

Refereed Articles:

1. “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
2. “Financial Statements as Monitoring Mechanisms: Evidence from Small Commercial Loans” (with Michael Minnis)
 - *Journal of Accounting Research*, 55(1), 197-233 (2017)
3. “Economic Growth and Financial Statement Verification” (with Petro Lisowsky and Michael Minnis)
 - *Journal of Accounting Research*, 55(4), 745-794 (2017).
 - Lead article
4. “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)
5. “Institutional Investor Attention and Firm Disclosure” (with Inna Abramova and John Core)

- *The Accounting Review*, 95(6), 1-21 (2020)
6. “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
 7. “Can Ethics be Taught? Evidence from Securities Exams and Investment Adviser Misconduct” (with Zach Kowaleski and Felix Vetter)
 - *Journal of Financial Economics*, 138(1), 159-175 (2020)
 - Grow the Good in Business Faculty Research Award, University of Notre Dame
 8. “Regulatory Spillovers in Common Audit Markets” (with Raphael Duguay and Michael Minnis)
 - *Management Science*, 66(8), 3389-3411 (2020)
 9. “Learning About Competitors: Evidence from SME Lending” (with Olivier Darmouni)
 - *Review of Financial Studies*, 34(5), 2275–2317 (2021)
 10. “How Voluntary Information Sharing Systems Form: Evidence from a U.S. Commercial Credit Bureau” (with Jose Liberti and Jason Sturgess)
 - *Journal of Financial Economics*, 145(3), 827-849 (2022)
 11. “Audit Partners’ Role in Material Misstatement Resolution: Survey and Interview Evidence” (with Eldar Maksymov, Mark Peecher, and Joe Weber)
 - *Journal of Accounting Research*, 62(1), 275-333 (2024)
 12. “RegTech: Technology-Driven Compliance and its Effects on Profitability, Operations, and Market Structure” (with Ben Charoenwong, Zach Kowaleski, and Alan Kwan)
 - *Journal of Financial Economics*, 154(April) (2024)
 13. “The Effect of Supervisors on Employee Misconduct” (with Zach Kowaleski and Felix Vetter)
 - *The Accounting Review*, 99(3), 287-313 (2024)
 - Glen McLaughlin Endowed Prize for Research in Accounting and Ethics
 14. “Occupational Licensing and Minority Participation in Professional Labor Markets” (with Felix Vetter and Matthias Uckert)
 - *Journal of Accounting Research*, 62(2), 453-503 (2024)
 - Lead article
 - Third most read article on MIT Sloan’s *Ideas Made to Matter* website in 2024
 15. “Investment when New Capital is Hard to Find” (with Olivier Darmouni)
 - *Journal of Financial Economics*, 154(April) (2024)
 16. “Financial Statements not Required” (with Michael Minnis and Felix Vetter)
 - *Journal of Accounting and Economics*, 78(2-3) (2024)
 - Best Paper Award at the 2023 *Journal of Accounting and Economics* conference

Working Papers and Work in Progress

17. “Technological Investment and Accounting: A Demand-Side Perspective on Accounting Enrollment Declines” (with Henry Friedman and Felix Vetter)

- Revise and resubmit at the *Journal of Accounting and Economics*
18. “Restrictions on Licensing Public Accountants: A Review of the AICPA’s Pipeline Report” (with Ray Ball)
 - Under review at *Accounting Horizons*
 19. “The Voluntary Production and Use of Accounting Information: Evidence from Private Firms” (with Andy Call, Bradley Hendricks, and Eva Labro)
 20. “A Review of Private Firm Research” (with Darren Bernard)
 21. “Accounting Software Adoption Through the Lens of Directed Technological Change” (with David Kim and Felix Vetter)
 22. “Information Sharing Technology and Specialization in Credit Markets” (with Jose Liberti and Jason Sturgess)
- Other**
23. “The Effect of Borrower Information Sharing on Delinquencies: Evidence from the US Lending Market”
 - *Journal of Equipment Lease Financing*, 33(1) A1 (2015)
 24. “Technology is Changing Lending: Implications for Research” (A Discussion of Costello, Down, and Mehta 2020)
 - *Journal of Accounting and Economics*, 70(2-3), 101361 (2020)
 25. “Occupational Licensing and Minority Certified Public Accountants” (with Matthias Uckert and Felix Vetter).
 - *Cato Institute Research Briefs in Economic Policy*, No. 393 (2024)
 26. “The Proposed Restructuring of Time Warner Inc” (with Anirban Chowdhury and Henry Sandels)
 - *Tepper School of Business case*
 27. “NHL Collective Bargaining Agreement” (with Christopher Noe and Joe Weber)
 - *MIT Sloan teaching case# 20-195*
 28. “RiseEngineer and the Foreign Corrupt Practices Act” (with Evan Mulbry)
 - *MIT Sloan teaching case# 24-220*

PRESENTATIONS

2024: MIT (twice); Utah Winter Accounting Conference (discussant); Ohio Society of CPAs; Labor Accounting Group Conference; Colorado Summer Accounting Research Conference; Public Company Accounting Oversight Board (discussant); NYU Big Apple Accounting Conference (discussant); City University of Hong Kong

2023: London Business School; HKUST; University of Mannheim; Oklahoma University; INSEAD; UNC-Duke Corporate Finance Conference; NBER

2022: Financial Accounting and Reporting Section Midyear Meeting; Georgia State University-Review of Financial Studies FinTech Conference; MIT Economics, Finance, and Accounting brownbag (twice); University of Texas at Dallas; Harvard Information, Markets, and Organizations conference; Hong Kong University; Dopuch Conference at Washington University in St. Louis; Stanford

2021: American Finance Association; Baruch College; Duke; MIT (three times); Western Finance Association (discussant); Columbia; Chicago; Ohio State

2020: MIT Organizational Economics; London School of Economics; MIT Economic Sociology; University of British Columbia; Emory; University of California, Los Angeles

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 brownbag; 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

TEACHING

Massachusetts Institute of Technology, Sloan School of Management

Cambridge, MA

Course 15.515: Financial Accounting (MBA)

2015-2022

- Average Instructor rating (out of 5.0): 4.7 and 4.7 (2015); 4.9 and 5.0 (2017); 4.7 and 4.9 (2019); 4.9 and 4.8 (2020); 4.7 and 4.8 (2021); 5.0 and 5.0 (2022)
- In 2022, earned the highest rating (5.0) of all tenure line faculty for any core MBA class dating back to 2013-2014 (the earliest year ratings are available)

Course 15.516: Corporate Financial Accounting (Master of Finance)

2016, 2024-present

- Average Instructor rating (out of 5.0): 4.9 (2016); 4.6 and 4.6 (2024)

Course 15.539: Doctoral Research Seminar (guest lecturer)

2015-present

LEAD module: Civil Debate on Ethical Dilemmas Facing Managers and Policymakers

2024-present

- Developed a new ethics module for MBA students based on civil debate about ethical dilemmas facing today's managers and policymakers
- In 2024, received second-highest rating of all tenure line faculty

London Business School London, UK
Visiting Lecturer, PhD program 2023

University of Chicago, Booth School of Business Chicago, IL
Pre-MBA Financial Accounting 2013-2014

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

HONORS

Best Paper Award, 2023 JAE Conference 2023
Management Science Excellence in Reviewing Award 2023
Jamieson Prize for Excellence in Teaching (MIT Sloan's top teaching award) 2023
Referee of the Year Award, Journal of Accounting Research 2023
Excellence in Refereeing Award, Journal of Accounting Research 2020, 2022, 2023
Glen McLaughlin Endowed Prize for Research in Accounting and Ethics 2023
MIT Economics, Finance, and Accounting Head Fund Junior Faculty Research Award 2022
MIT Junior Faculty Research Assistance Program Award 2018, 2019, 2021, 2022
Grow the Good in Business Faculty Research Award, University of Notre Dame 2021
Outstanding Reviewer Award, The Accounting Review 2017-2020
Best Paper Award, AAA Audit Midyear Meeting 2020
Outstanding Discussant Award, FARS 2018
Excellence in Reviewing Award, FARS 2018
Ford International Career Development Associate Professor 2017-2023
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

PROFESSIONAL WORK EXPERIENCE

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

Mine Safety Appliances (NYSE: MSA) Pittsburgh, PA
Finance Intern 2006

SERVICE

Chair, Accounting Group Search Committee	2024-present
MIT Committee on Discipline (one of six elected faculty members)	2024-present
PCAOB-TAR Registered Reports Conference Committee	2024-present
Associate Editor: <i>Journal of Accounting Research</i>	2024-present
MIT Provost's Faculty Housing Assessment Working Group	2023-2024
Program Committee, Western Finance Association	2023-present
Track Chair for "Big Data and Corporate Finance" and "Big Data and Individual Investors/Consumers" sessions, FARS Meeting	2022-2023
Co-founder and Co-organizer: Symposium on Private Firms (Chicago Booth)	2021-present
Midwest Finance Association Annual Meeting Program Committee	2021-2023
Editorial Board: <i>Case Studies in Social and Ethical Responsibilities of Computing</i>	2020-present
Editorial Board: <i>Journal of Accounting and Economics</i>	2019-present
PCAOB Conference on Auditing and Capital Markets Program Committee	2019-2020
FARS Meeting Best Paper Award Committee	2019, 2022
Editorial Board: <i>The Accounting Review</i>	2018-present
Financial Intermediation Research Society Program Committee	2018-2024
Member (uncompensated), Research Committee- Equipment Lease and Finance Foundation	2018-present
Research Affiliate (uncompensated), Public Company Accounting Oversight Board	2018-2020

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

Summer paper advisor: Jason Kim, Zirui Song

Reviewer for *AAA Annual Meetings*; *Accounting Horizons*; *Accounting, Organizations, and Society*; *Contemporary Accounting Research*; *Economics Letters*; *European Accounting Review*; *FARS*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Banking and Finance*; *Journal of Financial Economics*; *Journal of Financial Services Research*; *Management Science (both accounting and finance)*; *MIT Asia Conference in Accounting*; *Production and Operations Management*; *Review of Accounting Studies*; *Review of Financial Studies*; *Sustainability*; *The Accounting Review*, *Western Finance Association*

Discussant: Colorado Summer Accounting Research Conference (2017); Financial Accounting and Reporting Section Midyear Meeting (2018, 2019, 2022); PCAOB Conference on Auditing and Capital Markets (2018); Journal of Accounting and Economics Conference (2019); Western Finance Association (2021); Utah Winter Accounting Conference (2024); Public Company Accounting Oversight Board-TAR Registered Reports Conference (2024); NYU Big Apple Accounting Conference (2024)

Course Coordinator, 15-515/15-516: 2022-2023, 2024

Co-organizer, MIT Economics, Finance, and Accounting Seminar: 2020-2021

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