Andrew G. Sutherland June 2020

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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

PhD of Business Administration

• Dissertation Area: Accounting

• Specialization Area: Financial Economics

Chicago, IL 2015

Pittsburgh, PA

2007

Carnegie Mellon University, Tepper School of Business

Master of Business Administration

- Concentrations: Finance, Economics, and Quantitative Analysis
- Graduated with University Honors

York University Toronto, ON 2005

Bachelor of Commerce-Specialized Honors Accounting

Graduated Summa Cum Laude

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)

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

2013: Chicago

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

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

PROFESSIONAL WORK EXPERIENCE

Stern Stewart & Co.

New York, NY
Vice President (president Series Associate)

Vice President (previously Senior Associate, Associate)

2007-2010

Finance Intern

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: Journal of Accounting and Economics	2019-present
Editorial Board: The Accounting Review	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