

Andrew G. Sutherland
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EMPLOYMENT AND EDUCATION

- Massachusetts Institute of Technology, Sloan School of Management** Cambridge, MA
Associate Professor of Accounting (without tenure) 2019-present
Ford International Career Development Associate 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

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)
 - In-principle acceptance at the *Journal of Accounting Research* (Registered Report)
 - Survey and interviews are ongoing

Working Papers and Work in Progress

12. “Occupational Licensing and Minority Participation in Professional Labor Markets” (with Felix Vetter and Matthias Uckert)
 - Revise and resubmit at the *Journal of Accounting Research*
13. “Supervisor Influence on Employee Misconduct” (with Zach Kowaleski and Felix Vetter)
 - Revise and resubmit at *The Accounting Review*
14. “RegTech” (with Ben Charoenwong, Zach Kowaleski, and Alan Kwan)
 - Revise and resubmit at the *Journal of Financial Economics*
15. “Financial Statements not Required” (with Michael Minnis and Felix Vetter)
16. “The Great Squeeze: Capital Supply Shocks and Capital Reallocation” (with Olivier Darmouni)
17. “Specialization and Comparative Advantage in Credit Markets” (with Jose Liberti and Jason Sturgess)

Other

18. “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)
19. “The Effect of Borrower Information Sharing on Delinquencies: Evidence from the US Lending Market”
 - *Journal of Equipment Lease Financing*, 33(1) A1 (2015).

20. “NHL Collective Bargaining Agreement” (with Christopher Noe and Joe Weber)

- MIT Sloan teaching case# 20-195

PRESENTATIONS

2023: University of Mannheim (scheduled); INSEAD (scheduled)

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

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 15.515/6: Financial Accounting (MBA/MFin)

2015-present

- 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); 4.9 and 4.8 (2020); 4.7 and 4.8 (2021)

Course 15.539: Doctoral Research Seminar (guest lecturer)

2015-present

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

Chicago, IL
2013-2014

Introduction to Value Based Management (Booth Executive Education)
Instructor for half-day training seminar for Vale SA

Rio De Janeiro, Brazil
2012

Stern Stewart & Co.

Extensive training experience throughout the United States, Caribbean, and Latin America 2007-2010

HONORS

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
Excellence in Refereeing Award, Journal of Accounting Research 2020
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-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

PROFESSIONAL WORK EXPERIENCE

Stern Stewart & Co.

Vice President (previously Senior Associate, Associate)

New York, NY
2007-2010

Mine Safety Appliances (NYSE: MSA)

Finance Intern

Pittsburgh, PA
2006

SERVICE

Track Chair, FARS Meeting 2022-present
Co-founder and Co-organizer: Symposium on Private Firms (Chicago Booth) 2021-present
Midwest Finance Association Annual Meeting Program Committee 2021-present
Editorial Board: *Case Studies in Social and Ethical Responsibilities of Computing* 2020-present
Editorial Board: *Journal of Accounting and Economics* 2019-present
PCAOB Conference on Auditing and Capital Markets Program Committee 2019-2020
FARS Meeting Best Paper Award Committee 2019, 2022
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 (Boston College)

Reviewer for *AAA Annual Meetings*; *Accounting Horizons*; *Accounting, Organizations, and Society*; *Applied Sciences*; *Contemporary Accounting Research*; *European Accounting Review*; *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*

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)

Course Coordinator, 15-515: 2022-present

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

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