

SUNIL DUTTA

Curriculum Vitae

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ADDRESS

Haas School of Business

University of California

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ACADEMIC POSITIONS

- 2008 -** Egon & Joan von Kaschnitz Distinguished Professor of Accounting and International Business, Haas School of Business, University of California, Berkeley.
- 2007 - 2008** Visiting Scholar, Indian School of Business.
- 2002 - 2008** Egon & Joan von Kaschnitz Distinguished Associate Professor of Accounting and International Business, Haas School of Business, University of California, Berkeley.
- 1996 - 2002** Assistant Professor
Haas School of Business, University of California, Berkeley.
- 1994 - 1996** Assistant Professor
Sauder School of Business, University of British Columbia.

EDUCATION

- Ph.D., University of Minnesota, 1994.
- M.B.A., University of Minnesota, 1993.
- M.S., University of Minnesota, 1988.
- B.S., Indian Institute of Technology (Roorkee), 1984.

RESEARCH INTERESTS

- Performance measures, incentive contracts, and accounting information.
- Accounting information, cost of capital, and equity valuation.

PUBLICATIONS

1. "Dynamic Effects of Information Disclosure on Investment Efficiency" with A. Nezlobin. Forthcoming in the *Journal of Accounting Research*.
2. "Identifying Conditional Conservatism in Accounting Data: Theory and Evidence" with P. Patatoukas. *The Accounting Review*, 92 (4), 2017.
3. "Earnings Management and Dynamic Incentives" with Q. Fan. Forthcoming in the *Journal of Law, Finance, and Accounting*.
4. "Information Disclosure, Firm Growth, and the Cost of Capital" with A. Nezlobin. Forthcoming in the *Journal of Financial Economics*.
5. "Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting" with Q. Fan. *Review of Accounting Studies*, 19 (3), 2014.
6. "Incentives for Innovation and Centralized versus Delegated Capital Budgeting" with Q. Fan. *Journal of Accounting and Economics*, 53 (3), 2012.
7. "Decentralized Capacity Management and Internal Pricing" with S. Reichelstein. *Review of Accounting Studies*, 15 (3), 2010.
8. "Hurdle Rates and Project Development Efforts" with Q. Fan. *The Accounting Review*, 84 (2), 2009.
9. "Discussion of Dynamic Performance Measurement with Intangibles". *Review of Accounting Studies*, 14 (2-3), 2009.
10. "Dynamic Performance Measurement". *Foundations and Trends in Accounting*, Vol. 2, No 3, 2008.
11. "Managerial Expertise, Private Information, and Pay-Performance Sensitivity". *Management Science*, 54 (3), 2008.

12. "Cost Allocation for Capital Budgeting Decisions" with T. Baldenius and S. Reichelstein. *The Accounting Review*, 82 (4), 2007.
13. "Stock Price, Earnings, and Book Value in Managerial Performance Measures" with S. Reichelstein. *The Accounting Review*, 80 (4), 2005.
14. "Accrual Accounting for Performance Evaluation" with S. Reichelstein. *Review of Accounting Studies*, 10 (1), 2005.
15. "Leading Indicator Variables, Performance Measurement and Long-Term versus Short-Term Contracts" with S. Reichelstein. *Journal of Accounting Research*, 41 (3), 2003.
16. "Capital Budgeting and Managerial Compensation: Incentive and Retention Effects". *The Accounting Review*, 78 (1), 2003.
17. "Revenue Recognition in a Multiperiod Agency Setting" with X. Zhang. *Journal of Accounting Research*, 40 (1), 2002.
18. "The Effects of Earnings Forecasts on Earnings Management" with F. Gigler. *Journal of Accounting Research*, 40 (3), 2002.
19. "Controlling Investment Decisions: Depreciation- and Capital Charges" with S. Reichelstein. *Review of Accounting Studies*, 7 (2-3), 2002.
(Received the best paper award of the 2001 RAST conference.)
20. "The Interpretation of Information and Corporate Disclosure Strategies" with B. Trueman. *Review of Accounting Studies*, 7 (1), 2002.
21. "Negotiated Transfer Pricing and Divisional versus Firm-Wide Performance Evaluations" with R. Anctil. *The Accounting Review*, 74 (1), 1999.
22. "Performance Measurement in Multiperiod Agencies" with S. Reichelstein. *Journal of Theoretical and Institutional Economics*, 155 (1), 1999.
23. "Asset Valuation and Performance Measurement in a Dynamic Agency Setting" with S. Reichelstein. *Review of Accounting Studies*, 4 (3), 1999.
(Received the best paper award of the 1999 RAST Conference.)
24. "Earnings Announcements and Market Depth" with R. Bushman, J. Hughes, and R. Indjejikian. *Contemporary Accounting Research*, 14, 1997.

25. "Private and Public Disclosures and the Efficiency of Stock Prices".
Review of Accounting Studies, 1 (4), 1996.

WORKING PAPERS

26. "Information Disclosure, Real Investment, and Shareholder Welfare" with
A. Nezlobin. Under review.
27. "Capacity Rights and Intra-Company Pricing" with S. Reichelstein.
28. "On the Asymmetric Valuation of Gains versus Losses: Accounting or
Economics?" With P. Patatoukas.
29. "Shareholder Litigation and Market Information: Effects of the
Endorsement of the Fraud-on-the-Market Doctrine on Market
Information" with J. Nelson.

EDITORIAL SERVICE

- 2016 -** Editor, *Foundations and Trends in Accounting*.
- 2006 - 2015** Associate Editor, *Management Science*.
- 2000 -** Editorial Board, *The Accounting Review*.
- 1999 -** Editorial Board, *Review of Accounting Studies*.
- 2003 - 2010** Editorial Board, *Contemporary Accounting Research*.
- 2010 -** Editorial Advisory Board, *Accounting Theory eJournal*.

Refereeing: *Journal of Accounting Research, The Accounting Review, Journal of Accounting and Economics, Review of Accounting Studies, Contemporary Accounting Research, Management Science, European Accounting Review, Journal of Accounting and Public Policy, Journal of Management Accounting Research, European Journal of Operations Research, Journal of Economics and Management Strategy, Journal of Theoretical and Institutional Economics, Journal of Law, Economics and Organization,*

International Journal of Accounting, California Management Review, American Accounting Association Annual Conferences, Management Accounting Section Conferences, Financial Accounting Section Conferences.

PROFESSIONAL SERVICE

- Competitive Manuscript Award Committee, *American Accounting Association* (2005-2006).
- Competitive Manuscript Award Committee, Management Accounting Section of *American Accounting Association* (2007-2008 and 2008-2009).
- External reviewer for
 - Research Grants Council of Hong Kong,
 - Canadian Academic Accounting Association Research Grant,
 - Israeli Science Foundation,
 - Wittgenstein Award of Austrian Science Fund.
 - Several tenure and promotion cases at other institutions.
- Organizing Committee, Inaugural Accounting Research Conference, Indian School of Business, 2007.

TEACHING

MBA:

- Financial Accounting (MBA Core, Haas School).
- Financial Reporting (Evening MBA Core, Haas School).
- Managerial Accounting for Decision-Making (MBA)

Ph.D.:

- Analytical Research in Accounting (Haas School).
- Doctoral Research Seminar (Haas School).

Undergraduate:

- Managerial Accounting (UBC).
- Advanced Managerial Accounting (UBC).

Executive Education:

- Performance Measurement Systems.
- Strategic Cost and Performance Measurement.
- Financial and Managerial Accounting.
- Current Issues in Corporate Financial Reporting.
- Financial Analysis for Non-Financial Executives.

Ph.D. Dissertation Committees:

Dissertation Committee Chair:

- Wenli Huang (Boston University)
- Tatiana Fedyk (Arizona State University)
- Gali Ingber (School of Management, Israel)

Dissertation Committee Member:

- Suil Pae (HKUST)
- Steve Hillegeist (Northwestern)
- Donna Wei (INSEAD)
- Donglin Li (University of San Francisco)
- Mei Luo (Illinois)
- Tracey Zhang (Singapore Management)
- Haifeng You (Barclays Global Investment)
- Zvi Singer (McGill University)
- Jenny Chu (Cambridge)
- Seungmin Chee (University of Oregon)
- Harm Schutt.

AWARDS AND HONORS

- Best Paper Award of the 1999 *Review of Accounting Studies* Conference for "Asset Valuation and Performance Measurement in Dynamic Agency Setting".
- Best Paper Award of the 2001 *Review of Accounting Studies* Conference for "Controlling Investment Decisions: Depreciation and Capital Charges".
- Egon & Joan von Kaschnitz Distinguished Professor of Accounting and International Business, 2002 -.

- Schwabacher Fellow (outstanding teaching and research), UC Berkeley, 1998.
- Club 6 (high teaching ratings), recognized sixteen times (1996 - 2016).
- Research Grant, Canadian Academic Accounting Association.
- COR (Committee on Research) Faculty Research Grant, UC Berkeley.
- Junior Faculty Research Grant, UC Berkeley.

INVITED PRESENTATIONS (Last three years)

- Stanford University.
- Columbia University.
- New York University.
- University of California, Los Angeles.
- 2015 *JLFA* Conference, Harvard Law School.
- 2016 *Journal of Accounting Research* Conference.
- University of Houston, 2014 Bauer Accounting Conference.
- Indian School of Business, Annual accounting conferences, 2013 and 2015.

INVITED PRESENTATIONS (Earlier years)

University of Texas, Austin, Carnegie Mellon University, Columbia University, University of Chicago, Stanford University, University of California, Los Angeles, Northwestern University, University of British Columbia, University of Minnesota, Purdue University, University of North Carolina, Chapel Hill, University of Washington, INSEAD, University of California, Riverside, Washington University, Norwegian School of Business and Economics, Indian School of Business, 2008 *Review*

of Accounting Studies Conference, Duke University, 2008, Accounting Conference, Carnegie Mellon University, 2007 Accounting Research Conference, Indian School of Business, 2006 Workshop on Accounting and Economics, Norwegian School of Business and Economics, 2005 Accounting Theory Conference at the University of Bern, Switzerland, 2004 Financial Economics and Accounting Conference (USC), 2003 American Accounting Association Annual Conference, 2003 Accounting Theory Conference at the Stuttgart Institute of Technology and Management (Germany), 2002 and 2008 University of Chicago and Minnesota Joint Theory Conference, 2002 Management Accounting Section Conference, 2001 *Review of Accounting Studies* Conference, Cornell University, 2000 University of Minnesota Accounting Theory Conference, 2000 American Accounting Association Annual Conference, 2000 Hong Kong University of Science and Technology Accounting Summer Symposium, 2000 Management Accounting Section Conference, 2000 NBER Decentralization Conference, Washington University, 1999 *Review of Accounting Studies* Conference, Stanford University, 1998 American Accounting Association Annual Conference.

SCHOOL AND UNIVERSITY SERVICE

- Academic senate committee on Faculty Awards (FA), 2015 -.
- Academic senate committee on Diversity, Equity, and Campus Climate (DECC), 2014 -15.
- Academic senate committee on the Status of Women & Ethnic Minorities (SWEM), 2012 - 2014.
- Ph.D. Director, Haas School, 2009 - 2013.
- Chair, Accounting Group, Haas School, 2006 - 2007 and 2013 -.
- Faculty Director, Center for Financial Reporting and Management, 2016 -.
- Co-Chair, Accounting Group, Haas School, 2002 - 2006.
- Faculty Hiring Committee, Haas School, 2002 - 2003, 2004 - 2006, and 2008 - 2010.
- Ph.D. Field Advisor, Accounting Area, Haas School, 2001 - 2007.
- Endowed Chair Appointment Committee, Haas School, 2006 - 2007 and 2016-2017.

- MBA Program Committee, Haas School, 1999 - 2000.
- Evening MBA Program Committee, Haas School, 1998 - 1999.
- Ph.D. Program Committee, Haas School, 2001 - 2007 and 2009 - 2013.
- Branding Task Force, Haas School, 2005 - 2006.
- Campaign Strategy Work Group (International Focus), Haas School, 2008 - 2009.
- Chair, Accounting Faculty Search Committee, 2000-01, 2002 -03, 2013-14, and 2014-15.
- Moderator, 8th, 10th, 11th, and 12th Annual Financial Reporting Conferences. Center for Financial Reporting and Management, Haas School.
- Assistant Professor Representative, Haas School, 1999 - 2000.