

## **SUNIL DUTTA**

Haas School of Business  
University of California, Berkeley  
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### **CURRENT POSITIONS**

- July 2018 - William D. Crawford Chair Professor in Taxation and Accounting,  
Haas School of Business.
- July 2019 - Associate Dean for Academic Affairs, Haas School of Business.

### **PREVIOUS POSITIONS**

- 2008 - 2018 Egon & Joan von Kaschnitz Distinguished Professor of  
Accounting and International Business  
Haas School of Business, University of California, Berkeley.
- 2002 - 2008 Egon & Joan von Kaschnitz Distinguished Associate Professor of  
Accounting and International Business  
Haas School of Business, University of California, Berkeley.
- 2007 - 2008 Visiting Scholar, Indian School of Business.
- 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**

- PhD, University of Minnesota, 1994.
- MBA, University of Minnesota, 1993.
- MS, University of Minnesota, 1988.
- BS, Indian Institute of Technology, Roorkee, 1984.

## PUBLICATIONS

1. "Capacity Rights and Full Cost Transfer Pricing" with S. Reichelstein. Forthcoming in *Management Science*.
2. "Dynamic Effects of Information Disclosure on Investment Efficiency" with A. Nezlobin. *Journal of Accounting Research*, 55 (2), 2017.
3. "Identifying Conditional Conservatism in Accounting Data: Theory and Evidence" with P. Patatoukas. *The Accounting Review*, 92 (4), 2017.
4. "Earnings Management and Dynamic Incentives" with Q. Fan. *Journal of Law, Finance, and Accounting*, 1 (2), 2016.
5. "Information Disclosure, Firm Growth, and the Cost of Capital" with A. Nezlobin. *Journal of Financial Economics*, 123 (2), 2017.
6. "Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting" with Q. Fan. *Review of Accounting Studies*, 19 (3), 2014.
7. "Incentives for Innovation and Centralized versus Delegated Capital Budgeting" with Q. Fan. *Journal of Accounting and Economics*, 53 (3), 2012.
8. "Decentralized Capacity Management and Internal Pricing" with S. Reichelstein. *Review of Accounting Studies*, 15 (3), 2010.
9. "Hurdle Rates and Project Development Efforts" with Q. Fan. *The Accounting Review*, 84 (2), 2009.
10. "Discussion of Dynamic Performance Measurement with Intangibles". *Review of Accounting Studies*, 14 (2-3), 2009.
11. "Dynamic Performance Measurement". *Foundations and Trends in Accounting*, 2 (3), 2008.
12. "Managerial Expertise, Private Information, and Pay-Performance Sensitivity". *Management Science*, 54 (3), 2008.
13. "Cost Allocation for Capital Budgeting Decisions" with T. Baldenius and S. Reichelstein. *The Accounting Review*, 82 (4), 2007.

14. "Stock Price, Earnings, and Book Value in Managerial Performance Measures" with S. Reichelstein. *The Accounting Review*, 80 (4), 2005.
15. "Accrual Accounting for Performance Evaluation" with S. Reichelstein. *Review of Accounting Studies*, 10 (1), 2005.
16. "Leading Indicator Variables, Performance Measurement and Long-Term versus Short-Term Contracts" with S. Reichelstein. *Journal of Accounting Research*, 41 (3), 2003.
17. "Capital Budgeting and Managerial Compensation: Incentive and Retention Effects". *The Accounting Review*, 78 (1), 2003.
18. "Revenue Recognition in a Multiperiod Agency Setting" with X. Zhang. *Journal of Accounting Research*, 40 (1), 2002.
19. "The Effects of Earnings Forecasts on Earnings Management" with F. Gigler. *Journal of Accounting Research*, 40 (3), 2002.
20. "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.)**
21. "The Interpretation of Information and Corporate Disclosure Strategies" with B. Trueman. *Review of Accounting Studies*, 7 (1), 2002.
22. "Negotiated Transfer Pricing and Divisional versus Firm-Wide Performance Evaluations" with R. Anctil. *The Accounting Review*, 74 (1), 1999.
23. "Performance Measurement in Multiperiod Agencies" with S. Reichelstein. *Journal of Theoretical and Institutional Economics*, 155 (1), 1999.
24. "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.)**
25. "Earnings Announcements and Market Depth" with R. Bushman, J. Hughes, and R. Indjejikian. *Contemporary Accounting Research*, 14, 1997.
26. "Private and Public Disclosures and the Efficiency of Stock Prices". *Review of Accounting Studies*, 1 (4), 1996.

## **WORKING PAPERS AND WORK-IN-PROGRESS**

27. “On the Relation between Accruals and Cash Flows” with P. Patatoukas and A. Wang. Under review.
28. “Mandatory Disclosures, Corporate Investments, and Shareholder Welfare” with A. Nezlobin. Under review.
29. “On the Asymmetric Persistence of Gains versus Losses: Accounting or Economics?” with P. Patatoukas.
30. “Causes and Consequences of Asymmetry in the Relation between Investment and Cash Flow” with P. Patatoukas and Lukasz Langer.
31. “Shareholder Litigation and Market Information: Effects of the Endorsement of the Fraud-on-the-Market Doctrine on Market Information” with J. Nelson.

## **EDITORIAL AND PROFESSIONAL SERVICE**

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|-------------|---|
| 2016 -      | Editor, <i>Foundations and Trends in Accounting</i> .   |
| 2006 - 2015 | Associate Editor, <i>Management Science</i> .   |
| 2000 -      | Editorial Board, <i>The Accounting Review</i> .   |
| 1999 -      | Editorial Board, <i>Review of Accounting Studies</i> .  |
| 2003 - 2010 | Editorial Board, <i>Contemporary Accounting Research</i> .  |
| 2010 -      | Editorial Board, <i>Accounting Theory eJournal</i> .  |
| 2008 -      | Ad-hoc Editor, <i>The Accounting Review</i> .   |
| 2005 - 2006 | Competitive Manuscript Award Committee, <i>American Accounting Association</i> .                                  |
| 2008 - 2010 | Competitive Manuscript Award Committee, Management Accounting Section of <i>American Accounting Association</i> . |
| 2007 - 2008 | Organizing Committee, Inaugural Accounting Research Conference, Indian School of Business.                        |

### External reviewer for:

- Research Grants Council of Hong Kong.

- Canadian Academic Accounting Association Research Grant.
- Israeli Science Foundation.
- Wittgenstein Award: Austrian Science Fund.
- Numerous tenure and promotion cases at other institutions.

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.*

**INVITED PRESENTATIONS** (Last three years)

- Yale University, School of Management, 2019.
- Carnegie Mellon University, Tepper School Accounting Mini Conference, 2017.
- Columbia GSB, Burton Conference, 2016.
- NYU Stern School of Business, 2016.
- Tel Aviv University, 11<sup>th</sup> Accounting Conference, 2017.
- UCLA Anderson School of Management, 2016.
- Australian National University, 2018.
- University of Chicago, *Journal of Accounting Research* Conference, 2016.
- Indian School of Business, Annual Accounting Conference, 2018.
- University of Vienna, 2019.
- University of Texas, Arlington, 2018.
- Distinguished Global Indian Speaker Series, Amity University, India, 2017.

## **INVITED PRESENTATIONS** (Earlier years)

- Stanford GSB (3 times).
- University of Chicago, Booth School of Business (2 times).
- Carnegie Mellon University, Tepper School of Business (2 times).
- Columbia GSB (2 times).
- UCLA Anderson School of Management (3 times).
- Northwestern University, Kellogg School of Management (2 times)
- University of British Columbia, Sauder School of Business (2 times).
- University of Minnesota, Carlson School of Management (3 times).
- UT Austin, McCombs School of Business (2 times).
- Purdue University, Krannert School of Management.
- Ohio State College of Business.
- UNC Kenan-Flagler Business School.
- University of Washington, Seattle.
- INSEAD.
- Washington University.
- University of Houston, CT Bauer College of Business.
- Cornell University, SC Johnson College of Business.
- Duke University, Fuqua School of Business.
- Hong Kong University of Science and Technology.
- UC Riverside School of Business.
- University of Oregon.
- American Accounting Association Annual Conference (6 times).
- Management Accounting Section Conference (3 times).
- Harvard Law School, *Journal of Law, Finance, and Accounting* Conference, 2015.
- Indian School of Business, Annual Accounting Conference, 2015.
- Bauer Accounting Research Symposium, Houston, 2014.
- Carnegie Mellon University, Accounting Research Conference, 2013.

- Keynote on “Role of Theory in Managerial Accounting”, Management Accounting Doctoral Consortium, New Orleans, 2013.
- Indian School of Business, Annual Accounting Conference, 2013.
- Norwegian School of Business and Economics, Workshop on Accounting and Economics, 2011.
- University of Chicago and Minnesota Joint Theory Conference, 2009.
- Danish Center for Accounting and Finance, Third Interdisciplinary Accounting Conference, Copenhagen, 2009.
- Duke University, *Review of Accounting Studies* Conference, 2008.
- Carnegie Mellon University, Accounting Research Conference, 2007.
- Indian School of Business, Annual Accounting Conference, 2007.
- University of Bern, Accounting Theory Conference, 2005.
- University of Southern California, Financial Economics and Accounting Conference, 2004.
- Stuttgart Institute of Technology and Management (Germany), Accounting Theory Conference, 2003.
- University of Chicago and Minnesota Joint Theory Conference, 2002.
- Cornell University, *Review of Accounting Studies* Conference, 2001.
- Hong Kong University of Science and Technology, Accounting Summer Symposium, 2000.
- University of Minnesota, Accounting Theory Conference, 2000.
- NBER Decentralization Conference, 2000.
- Stanford University, *Review of Accounting Studies* Conference, 1999.

## **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 - 2018.
- Schwabacher Fellow (outstanding teaching and research), UC Berkeley, 1998.
- Club 6 (high teaching ratings), recognized twenty times (1996 - 2019).
- Research Grant, Canadian Academic Accounting Association.
- COR (Committee on Research) Faculty Research Grant, UC Berkeley.

## **TEACHING**

### MBA:

- Financial Accounting (MBA Core).
- Financial Accounting (EW MBA Core).
- Managerial Accounting for Decision-Making (MBA)

### PhD:

- Theoretical Research in Accounting.
- Doctoral Research Seminar.

### Undergraduate:

- Managerial Accounting.
- Advanced Managerial Accounting.

### Executive Education:

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

### PhD Dissertation Committees:

#### Chair:

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

#### 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.

### **SCHOOL AND UNIVERSITY SERVICE**

- Associate Dean for Academic Affairs, Haas School, 2019 - .
- Academic senate committee on Faculty Awards (FA), 2015 - .
- Academic senate committee on Diversity, Equity, and Campus Climate (DECC), 2014 -2015.
- Academic senate committee on the Status of Women & Ethnic Minorities (SWEM), 2012 - 2014.
- Chair, Accounting Search Committee, 2000 - 2001, 2002 - 2003, 2013 - 2015, and 2018 - 2019.
- Director, PhD Program, Haas School, 2009 - 2013.
- Chair, Accounting Group, Haas School, 2002-2007 and 2013-2017.
- Faculty Director, CFRM (Center for Financial Reporting and Management), 2016 - 2017 and 2018 - 2019.
- Faculty Hiring Committee, Haas School, 2002 - 2003, 2004 - 2006, and 2008 - 2010.
- PhD Field Advisor, Accounting Area, Haas School, 2001 - 2007.
- Endowed Chair Appointment Committee, Haas School, 2006 - 2007, 2016 - 2017, 2018 - 2019 (chair).
- MBA Program Committee, Haas School, 1999 - 2000.
- Evening MBA Program Committee, Haas School, 1998 - 1999.
- PhD 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.
- Moderator, 8<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup> Annual Financial Reporting Conferences.  
Center for Financial Reporting and Management, Haas School.
- Assistant Professor Representative, Haas School, 1999 - 2000.