**SUNIL DUTTA**

Haas School of Business

University of California, Berkeley

510-643-1229

[dutta4@berkeley.edu](mailto:dutta4@berkeley.edu)

**CURRENT POSITION**

2018 - William D. Crawford Chair Professor in Taxation and Accounting, Haas School of Business.

**PREVIOUS POSITIONS**

2019 - 2021 Associate Dean for Academic Affairs, Haas School of Business.

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.

**RESEARCH INTERESTS**

* Performance measures, incentive contracts, and accounting information.
* Accounting information, financial disclosures, and equity valuation.

**PUBLICATIONS**

“Identifying the Roles of Accounting Accruals in Corporate Financial Reporting” with P. Patatoukas and A. Wang. Forthcoming *Journal of Accounting, Auditing & Finance*.

“Capacity Rights and Full Cost Transfer Pricing” with S. Reichelstein. *Management Science*, 67 (2), 2021.

“Dynamic Effects of Information Disclosure on Investment Efficiency” with A. Nezlobin. *Journal of Accounting Research*, 55 (2), 2017.

“Identifying Conditional Conservatism in Accounting Data: Theory and Evidence”with P. Patatoukas. *The* *Accounting Review*, 92 (4), 2017.

“Earnings Management and Dynamic Incentives” with Q. Fan. *Journal of Law, Finance, and Accounting*, 1 (2), 2016.

“Information Disclosure, Firm Growth, and the Cost of Capital” with A. Nezlobin. *Journal of Financial Economics*, 123 (2), 2017.

“Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting” with Q. Fan. *Review of Accounting Studies*, 19 (3), 2014.

“Incentives for Innovation and Centralized versus Delegated Capital Budgeting” with Q. Fan. *Journal of Accounting and Economics*,53 (3), 2012.

“Decentralized Capacity Management and Internal Pricing” with S. Reichelstein. *Review of Accounting Studies*, 15 (3), 2010.

“Hurdle Rates and Project Development Efforts” with Q. Fan. *The Accounting Review*, 84 (2), 2009.

“Discussion of Dynamic Performance Measurement with Intangibles”. *Review of Accounting Studies*, 14 (2-3), 2009.

"Dynamic Performance Measurement". *Foundations and Trends in Accounting,* 2 (3), 2008.

“Managerial Expertise, Private Information, and Pay-Performance Sensitivity”. *Management Science*, 54 (3), 2008.

"Cost Allocation for Capital Budgeting Decisions" with T. Baldenius and S. Reichelstein. *The Accounting Review*, 82 (4), 2007.

“Stock Price, Earnings, and Book Value in Managerial Performance Measures” with S. Reichelstein. *The Accounting Review,* 80 (4), 2005.

“Accrual Accounting for Performance Evaluation” with S. Reichelstein. *Review of Accounting Studies*, 10 (1), 2005.

“Leading Indicator Variables, Performance Measurement and Long-Term versus Short-Term Contracts” with S. Reichelstein. *Journal of Accounting Research*, 41 (3), 2003.

“Capital Budgeting and Managerial Compensation: Incentive and Retention Effects”. *The Accounting Review*, 78 (1), 2003.

“Revenue Recognition in a Multiperiod Agency Setting” with X. Zhang. *Journal of Accounting Research,* 40 (1), 2002.

“The Effects of Earnings Forecasts on Earnings Management” with F. Gigler*. Journal of Accounting Research*, 40 (3), 2002.

“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.)**

“The Interpretation of Information and Corporate Disclosure Strategies” with B. Trueman. *Review of Accounting Studies*, 7 (1), 2002.

“Negotiated Transfer Pricing and Divisional versus Firm-Wide Performance Evaluations” with R. Anctil*. The Accounting Review*, 74 (1), 1999.

“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.)**

“Performance Measurement in Multiperiod Agencies” with S. Reichelstein. *Journal of Theoretical and Institutional Economics*, 155 (1), 1999.

“Earnings Announcements and Market Depth” with R. Bushman, J. Hughes, and R. Indjejikian. *Contemporary Accounting Research*, 14, 1997.

“Private and Public Disclosures and the Efficiency of Stock Prices”. *Review of Accounting Studies*, 1 (4), 1996.

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

“Asymmetric Investment-q Relation” with L. Langer and P. Patatoukas. (Under review.)

“Innovation Incentives and Competition for Corporate Resources” with Q. Fan. (Under review.)

“Mandatory Disclosures, Corporate Investments, and Shareholder Welfare” with A. Nezlobin.

“On the Asymmetric Persistence of Gains versus Losses: Accounting or Economics?” with P. Patatoukas.

“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**

2016 - 2021 Editor, *Foundations and Trends in Accounting*.

2006 - 2015Associate 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 Board, *Accounting Theory eJournal*.

2008 - Ad-hoc Editor, *The Accounting Review.*

2005 - 2006 Competitive Manuscript Award Committee, *American Accounting Association.*

2008 - 2010 Competitive Manuscript Award Committee, Management Accounting Section of *American Accounting Association*.

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.

**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, EWMBA, and EMBA).
* 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:

* Jinsung Hwang
* Lukasz Langer
* Suil Pae
* Steve Hillegeist
* Donna Wei
* Donglin Li
* Mei Luo
* Tracey Zhang
* Haifeng You
* Zvi Singer
* Jenny Chu
* Seungmin Chee
* Harm Schutt.

**SCHOOL AND UNIVERSITY SERVICE**

* Associate Dean for Academic Affairs, Haas School, 2019 - 2021.
* Faculty Equity Advisor, Haas School, 2022 -.
* Director, PhD Program, Haas School, 2009 - 2013.
* Chair, Accounting Group, Haas School, 2002-2007, 2013-2017, and 2022 -.
* Chair, CIWG (Centers & Institutes Working Group), 2019-2020.
* Coordinator, Faculty Lunch Seminar Series, 2021 – 2022.
* 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.
* Endowed Chair Appointment Committee, Haas School, 2006 - 2007, 2016 - 2017, 2018 - 2019 (chair).
* Academic senate committee on Faculty Awards (FA), 2015 -.
* Academic senate committee on Diversity, Equity, and Campus Climate, 2014 -2015.
* Academic senate committee on the Status of Women & Ethnic Minorities, 2012 - 2014.
* PhD Field Advisor, Accounting Area, Haas School, 2001 - 2007.
* Chair, Accounting Search Committee, 2000 - 2001, 2002 - 2003, 2013 - 2015, and 2018 - 2019.
* 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.
* Assistant Professor Representative, Haas School, 1999 - 2000.