

**Matthias Breuer**

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**EMPLOYMENT**

<b>Booth School of Business, University of Chicago</b> Visiting Associate Professor of Accounting	Chicago, IL 2023-2024
<b>Graduate School of Business, Columbia University</b> Associate Professor of Business, Accounting Division Assistant Professor of Business, Accounting Division	New York, NY since July 2022 2018-2022

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**EDUCATION**

<b>University of Chicago Booth School of Business</b> PhD in Business (Accounting)	Chicago, IL 2018
<b>London School of Economics and Political Science</b> MSc in Accounting and Finance	London, United Kingdom 2012
<b>WHU—Otto Beisheim School of Management</b> BSc in Business Administration	Vallendar, Germany 2011
<b>University of Michigan Ross School of Business</b> Bachelor of Business Administration (Exchange Term)	Ann Arbor, MI Fall 2010

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**RESEARCH**

**Accepted and Published Papers**

- “Using and Interpreting Fixed Effects Models”  
with Ed deHaan, [Journal of Accounting Research](#), forthcoming
- “Bridging Theory and Empirical Research in Accounting”  
with Eva Labro, Haresh Sapra, Anastasia Zakolyukina, [Journal of Accounting Research](#), forthcoming
- “Another Way Forward: A Comment on Ohlson’s Elephant Critique”  
solo-authored, [Accounting, Economics, and Law: A Convivium](#), forthcoming
- “Accounting for Uncertainty: An Application of Bayesian Methods to Accruals Models”  
with Harm Schütt, [Review of Accounting Studies](#) (2023), 28: 726–768
- “Bartik Instruments: An Applied Introduction”  
solo-authored, [Journal of Financial Reporting](#) (2022), 7 (1): 49–67  
Prepared for 2021 FARS/JFR Research Methods Virtual Mini-Conference
- “When You Talk, I Remain Silent: Spillover Effects of Peers’ Mandatory Disclosures on Firms’ Voluntary Disclosures”  
with Katharina Hombach and Maximilian A. Müller, [The Accounting Review](#) (2022), 97 (4): 155–186

“How Does Financial-Reporting Regulation Affect Industry-wide Resource Allocation?”  
solo-authored, Journal of Accounting Research (2021), 59 (1): 59-110

“Investment Dynamics and Earnings-Return Properties: A Structural Approach”  
with David W. Windisch, Journal of Accounting Research (2019), 57 (3): 639-674

“How Does Financial-Reporting Regulation Affect Firms’ Banking?”  
with Katharina Hombach and Maximilian A. Müller, Review of Financial Studies (2018), 31 (4): 1265-1297

### **Working Papers**

“Learning to Disclose: Disclosure Dynamics in the 1890s Streetcar Industry”  
with Thomas Bourveau and Robert Stoumbos

“Reporting Regulation and Corporate Innovation”  
with Christian Leuz and Steven Vanhaverbeke

“Public Company Auditing Around the Securities Exchange Act”  
with Thomas Bourveau, Jeroen Koenraadt, and Robert Stoumbos

“Corporate Websites: A New Measure of Voluntary Disclosure”  
with Romain Boulland and Thomas Bourveau

“Uneven Regulation and Economic Reallocation: Evidence from Transparency Regulation”  
with Patricia Breuer

“The Economics of Firms’ Public Disclosure: Theory and Evidence”  
with Katharina Hombach and Maximilian A. Müller

“Audit Mandates, Audit Firms, and Auditors”  
with Anthony Le and Felix Vetter

“Minority Representation at Work”  
with Wei Cai, Anthony Le, and Felix Vetter

“How Private Firms Win the Market’s Attention”  
with Thomas Bourveau and Maximilian Muhn

### **In Progress**

“Uncertain Earnings Betas”  
with Atif Ellahie and Harm Schütt

“(Mis-)Matching and Earnings Properties: Implications of Dynamic Investments”  
with David Windisch

“Cash vs. Accrual Accounting: Evidence from a Randomized Field Experiment”  
with Pietro Bonetti and Maximilian Muhn

“Corporate Footprints: Mapping the Environmental Impact of Corporations”  
with Maximilian Muhn and Thomas Rauter

“Income Statement Formats”  
with Jeppe Christoffersen, Sumair Hussain, Bjorn Jorgensen, and Maximilian A. Müller

“Heterogeneous Effects of Disclosure Regulation”  
with Christian Leuz

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### CONFERENCES AND WORKSHOPS

- LMU Munich, Goethe University Frankfurt, University of Chicago, Columbia Junior Accounting Faculty Conference, Chicago-Minnesota Theory Conference, Journal of Accounting Research Conference, TRR 266 Forum, ESMT Junior Accounting Conference, Bocconi Accounting Symposium, Emerging Researchers Consortium, Bolzano-Padova Accounting Summer Camp 2024
- Yale University, Stanford University, Boston College, University of Utah, University of Texas at Dallas, University of Strathclyde, Norwegian School of Economics, Humboldt University Berlin, ASSA/AFA Annual Meeting, FARS Midyear Meeting, Columbia Junior Accounting Faculty Conference, Four School Conference, Journal of Accounting Research Conference, Chicago Booth PhD Program’s Centennial Celebration, EAA Annual Meeting, INSEAD Accounting Symposium, Stigler Center Affiliate Fellow Conference, Journal of Accounting and Economics Conference, Burton Accounting Conference, German Economists Abroad Conference 2023
- Barcelona Accounting Seminar, Imperial College, Northwestern University, University of Chicago, University of Melbourne, University of Amsterdam, Erasmus University Rotterdam, Ohio State University, London School of Economics and Political Science, Foundations of Law and Finance Seminar, Private Equity and Venture Capital Conference, Symposium on Private Firms: Reporting, Financing, and the Aggregate Economy, Labor and Accounting Conference, NBER Conference on Economic Analysis of Regulation, American Accounting Association FARS Midyear Meeting, Columbia Junior Accounting Faculty Conference, Four School Accounting Research Conference, Journal of Accounting Research Conference, European Accounting Symposium for Young Scholars, European Accounting Association Annual Meeting, London Business School Accounting Symposium, Stigler Center Affiliate Fellow Conference, Dopuch Accounting Conference, Journal of Accounting and Economics Conference, Burton Accounting Conference, University of Cologne, German Economists Abroad Conference 2022
- Nanyang Technological University, Accounting and Economics Society, London Business School, Unisinos Business School, Egyptian Online Seminar in Business, Accounting, and Economics, Review of Accounting Studies Conference, NBER Measuring and Reporting Corporate Carbon Footprints and Climate Risk Exposure Meeting, Journal of Accounting Research Registered Reports Conference, European Accounting Review Conference, Stanford Summer Camp, Journal of Accounting and Economics Conference, CARE Conference, St. Louis Fed and Indiana University Workshop on Financial Institutions Research, European Accounting Association Annual Meeting, EAA PhD Forum, Journal of Accounting Research Conference, Columbia Business School Burton Conference, Labor and Accounting Conference, Dopuch Accounting Conference, FARS/JFR Research Methods Virtual Mini-Conference, American Accounting Association FARS Midyear Meeting, ASSA/AFA Annual Meeting 2021
- Early Insights in Accounting Webinar, Dartmouth College, Lancaster University, Columbia Junior Accounting Faculty Conference, Journal of Accounting Research Conference, American Accounting Association FARS Midyear Meeting, Review of Accounting Studies Conference 2020
- University of Mannheim, MIT, UCLA, German Economists Abroad Conference, Miami “Winter-Warm-Up” Accounting Conference, Annual Conference on Financial Economics and Accounting, Columbia Business School Burton Conference, Duke-UNC Fall Camp, European Accounting Symposium for Young Scholars, European Accounting Association Annual 2019

Meeting, Journal of Accounting Research Conference, American Accounting Association FARS Midyear Meeting, Micro Lunch (Columbia), Lightning Talks (Columbia)	
Stanford Graduate School of Business, London Business School, INSEAD, Harvard Business School, University of Pennsylvania Wharton School, Yale School of Management, University of Michigan Ross School of Business, Columbia Business School, UC San Diego Rady School of Management, Program for Financial Studies (Columbia), LMU Accounting, Auditing and Analysis Workshop, European Accounting Association Annual Meeting, CARE Conference, Columbia Business School Burton Conference, Journal of Accounting Research Conference	2018
University of Chicago, Carnegie Mellon Accounting Mini-Conference, Global Issues in Accounting Conference, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2017
Transatlantic Doctoral Conference at London Business School, Becker-Friedman-Institute: Firm Dynamics and the Aggregate Economy, Becker-Friedman-Institute: Conference on Financial Regulation, Global Issues in Accounting Conference, European Accounting Association Annual Meeting	2016
University of Chicago, LMU Accounting, Auditing and Analysis Workshop, American Accounting Association FARS Midyear Meeting, American Accounting Association Annual Meeting, Global Issues in Accounting Conference	2015
University of Chicago, Becker-Friedman-Institute: Creditors and Corporate Governance Conference, Journal of Accounting Research Conference	2014
Tilburg Accounting Spring Camp, WHU Summer Program in Accounting Research, European Accounting Association Annual Meeting	2013
Doctoral Seminar University of Giessen, WHU Summer Program in Accounting Research, CARE Conference	2012

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## TEACHING

<b>Columbia Business School</b>	New York, NY
Instructor	
Financial Accounting (MBA Course)	Fall 2019, 2021, 2022 Spring 2019
Instructor	
Methods for Empirical Accounting Research (PhD Course)	Spring 2020, 2021
<b>University of Chicago Booth School of Business</b>	Chicago, IL
Instructor	
Financial Accounting (Weekend, Evening MBA Course)	Spring 2024
Pre-MBA Financial Accounting	Fall 2015, 2016
Teaching Assistant	
Financial Statement Analysis (Christian Leuz, MBA Course)	Winter 2016, 2017
Financial Accounting (Hareesh Sapra, EMBA Course)	Fall 2016
Financial Statement Analysis (Michael Minnis, MBA Course)	Fall 2014, 2015
Theory of Financial Decisions I (Eugene Fama, PhD Course)	Fall 2014
Pre-MBA Financial Accounting (Andrew Sutherland, MBA Course)	Fall 2014
<b>WHU – Otto Beisheim School of Management</b>	Vallendar, Germany
Teaching Assistant	
International Accounting (Thorsten Sellhorn, BSc Course)	Spring 2013
Financial Statements (Thorsten Sellhorn, BSc Course)	Fall 2012

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**HONORS, GRANTS, AND FELLOWSHIPS**

Excellence in Refereeing Recognition (Journal of Accounting Research)	2022-2024
Research Grant (Fama-Miller Center for Research in Finance)	2023
Research Fellow (TRR 266–Accounting for Transparency)	since 2023
Notable Contributions to the Accounting Literature Award (AAA Annual Meeting)	2023
Affiliate Fellow (Stigler Center for the Study of the Economy and the State)	since 2022
Fellow (Center for Advanced Studies on the Foundations of Law and Finance)	2022
Best Conference Paper Award (VHB Annual Meeting, Düsseldorf)	2022
Best Reviewer Award (Hawaii Accounting Research Conference)	2021
Dean’s Award for Teaching Excellence in the Core	2021
Best Paper Award (FARS Midyear Meeting)	2021
Junior Fellow (Stigler Center for the Study of the Economy and the State)	2018-2021
Best Theory Paper Award (6 <sup>th</sup> International Research Forum on Mittelstand, Mannheim)	2020
MLP-Young Talent Award Nominee of the Accounting Section (VHB)	2019, 2020
Richard Paul Richman Center for Business, Law, and Public Policy Grant	2019
Best Paper Award (FARS Midyear Meeting)	2019
Outstanding Discussion Award (FARS Midyear Meeting)	2019
Best Paper Award (Annual Accounting Conference, Berlin)	2018
Jennifer Jones PhD Fellowship	2018
Finalist for the Emerging Scholar Award (CMU Accounting Mini-Conference)	2017
AAA/Deloitte Foundation/Michael J. Cook Doctoral Consortium Fellowship	2017
Booth School of Business Doctoral Student Fellowship	2013, 2017
Bradley Fellowship (Stigler Center for the Study of the Economy and the State)	2016
Deloitte Foundation Doctoral Fellowship	2016
Katherine Dusak Miller PhD Fellowship	2016
Joseph A. and Susan E. Pichler PhD Fellowship	2014
Emeritus Professors’ Prize (MSc Accounting and Finance, LSE)	2012
Konrad-Adenauer-Foundation Scholarship	2010-2012

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**WORK EXPERIENCE**

<b>WHU – Otto Beisheim School of Management</b>	Vallendar, Germany
Research and Teaching Assistant (Thorsten Sellhorn)	2012-2013
<b>SuitePad GmbH</b> (startup company)	Berlin, Germany
Internal Financial Consultant to Management	2012
<b>cloudnumbers.com GmbH</b> (startup company)	Berlin, Germany
Interim Chief Financial Officer	2011
<b>The Boston Consulting Group</b>	Düsseldorf, Germany
Visiting Associate	2010
<b>Polysius S.A. (ThyssenKrupp AG)</b>	Madrid, Spain
Intern	2009
<b>German Air Force Band III</b>	Münster, Germany
Military Service, Trumpeter	2007-2008

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**MEMBERSHIPS AND SERVICE**

Memberships:	American Accounting Association, European Accounting Association, Accounting and Economics Society, VHB
Conference service:	Track chair, 2024 Hawaii Accounting Research Conference Track chair, 2023 American Accounting Association FARS Midyear Meeting Co-organizer, 2022 Junior Accounting Theory Conference Co-initiator and organizer, Symposium for Private Firms: Reporting, Financing, and the Aggregate Economy (2022) Co-initiator and co-organizer, Junior Accounting Faculty Conference (2019-2023) Co-organizer, Burton Conference (2019)
Editorial service:	Associate editor, Schmalenbach Journal of Business Research (since 2024) Editorial and advisory review board, The Accounting Review (since 2023)
Ad-hoc reviewer:	AAA FARS Midyear Meetings Accounting and Business Research Accounting, Economics, and Law: A Convivium AES Conference Contemporary Accounting Research European Accounting Review Hawaii Accounting Research Conference Journal of Accounting and Economics Journal of Accounting Research Journal of Information Systems Journal of Management Accounting Research Journal of Political Economy: Microeconomics Management Science Review of Accounting Studies Review of Financial Studies The Accounting Review
University of Chicago:	Initiator and organizer, Informal Workshop for accounting PhD students (2015-2018)
Columbia University:	Initiator and organizer, Junior Accounting Faculty Peer Mentoring Meeting (2021-2023) Co-initiator and co-organizer, Informal Workshop for accounting PhD students (2019-2023) Teaching mentor for new faculty (2019, 2020, 2022) Core course coordinator for Financial Accounting (2020-2023) Research associate faculty liaison (2020-2023) Co-organizer, Accounting Seminar Series (2019/2020) Columbia recruiting committee at Miami Rookie Camp (2019)
Dissertations:	Committee member, Minh Phan, 2021 (Citadel) Committee member, Jing Wen, 2021 (City University of Hong Kong) Committee member, Qingkai Dong, 2023 (HKUST) Committee member, Wenqiang Pan, 2023 (Fudan University) Committee co-chair, Yiran Kang, 2023 (City University of Hong Kong) Committee co-chair, Li Yang, 2024 (University of Chicago) Committee member, ShinWoo Lee, 2024 (Hong Kong Baptist University) External committee member, Marco Errico, 2024 (Tilburg University)

Committee co-chair, Anthony Le, expected 2025  
Committee member, Rongchen Li, expected 2025

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**OUTSIDE ACTIVITIES**  
(required conflict of interest disclosure)

None