

Matthias Breuer

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EMPLOYMENT

Graduate School of Business, Columbia University

Assistant Professor of Business, Accounting Division

New York, NY

July 2018-current

EDUCATION

University of Chicago Booth School of Business

PhD in Business (Accounting)

Chicago, IL

2018

London School of Economics and Political Science

MSc in Accounting and Finance

London, United Kingdom

2012

WHU—Otto Beisheim School of Management

BSc in Business Administration

Vallendar, Germany

2011

University of Michigan Ross School of Business

Bachelor of Business Administration (Exchange Term)

Ann Arbor, MI

Fall 2010

RESEARCH

Accepted and Published Papers

“Bartik Instruments: An Applied Introduction”

solo-authored, [Journal of Financial Reporting](#) (forthcoming)

Prepared for 2021 FARS/JFR Research Methods Virtual Mini-Conference

“Accounting for Uncertainty: An Application of Bayesian Methods to Accruals Models”

with Harm Schütt, [Review of Accounting Studies](#) (forthcoming)

“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](#) (forthcoming)

“How Does Financial-Reporting Regulation Affect Industry-wide Resource Allocation?”

solo-authored, [Journal of Accounting Research](#) (2021) Volume 59, Issue 1, pp. 59-110

Dissertation committee: Philip G. Berger, Richard Hornbeck, Christian Leuz (chair), Haresh Sapra, Luigi Zingales

“Investment Dynamics and Earnings-Return Properties: A Structural Approach”

with David W. Windisch, [Journal of Accounting Research](#) (2019) Volume 57, Issue 3, pp. 639-674

“How Does Financial-Reporting Regulation Affect Firms’ Banking?”

with Katharina Hombach and Maximilian A. Müller, [Review of Financial Studies](#) (2018) Volume 31, Issue 4, pp. 1265-1297

Working Papers

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

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

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

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

“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

In Progress

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

“Dynamic Investment and Accounting Conservatism”
with David Windisch

“The Certification Role of Company Awards for Private Firms”
with Thomas Bourveau and Maximilian Muhn

CONFERENCES AND WORKSHOPS

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 Meeting, Journal of Accounting Research Conference, American Accounting Association FARS Midyear Meeting, Micro Lunch (Columbia), Lightning Talks (Columbia)	2019

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

TEACHING

Columbia Business School	New York, NY
Instructor	
Financial Accounting (MBA Course)	Spring 2019, Fall 2019, 2021
Instructor	
Methods for Empirical Accounting Research (PhD Course)	Spring 2020, 2021
University of Chicago Booth School of Business	Chicago, IL
Instructor	
Pre-MBA Financial Accounting	Fall 2015, 2016
Teaching Assistant	
Financial Statement Analysis (Christian Leuz, MBA Course)	Winter 2016, 2017
Financial Accounting (Haresh 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
WHU – Otto Beisheim School of Management	Vallendar, Germany
Teaching Assistant	
International Accounting (Thorsten Sellhorn, BSc Course)	Spring 2013
Financial Statements (Thorsten Sellhorn, BSc Course)	Fall 2012
Financial Accounting (Thorsten Sellhorn, BSc Course)	Fall 2012

HONORS AND GRANTS

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)	2021
Best Theory Paper Award (6 th International Research Form 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)	2019
Outstanding Discussion Award (FARS Midyear Meeting 2019)	2019
Best Paper Award (Annual Accounting Conference 2018, 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

WORK EXPERIENCE

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

MEMBERSHIPS AND SERVICE

Memberships:	American Accounting Association, European Accounting Association, Accounting and Economics Society, VHB
Ad-hoc reviewer:	AAA FARS Midyear Meetings Accounting and Business Research Contemporary Accounting Research European Accounting Review Hawaii Accounting Research Conference Journal of Accounting and Economics Journal of Accounting Research Journal of Management Accounting Research

Management Science
Review of Accounting Studies
Review of Financial Studies
The Accounting Review

University of Chicago: Initiator and organizer of informal workshop for accounting PhD students (2015-2018)

Columbia University: Initiator and organizer of Junior Accounting Faculty Peer Mentoring Meeting (since 2021)
Co-initiator and co-organizer of informal workshop for accounting PhD students (since 2019)
Co-initiator and co-organizer of Junior Accounting Faculty Conference (since 2019)
Co-organizer of Accounting Seminar Series (2019/2020)
Co-organizer of Burton Conference (2019)
Teaching mentor for new faculty (2019, 2020)
Columbia recruiting committee at Miami Rookie Camp (2019)
Research associate faculty liaison (since 2020)
Core course coordinator for Financial Accounting (since 2020)
Dissertation committee, Minh Phan, 2021 (Citadel)
Dissertation committee, Jing Wen, 2021 (City University of Hong Kong)

OUTSIDE ACTIVITIES

(required conflict of interest disclosure)

None