

**ALASTAIR N. LAWRENCE**  
**Haas School of Business**  
**University of California at Berkeley**  
**Berkeley, CA 94720**  
**+1.510.643.1408**  
**lawrence@haas.berkeley.edu**

**APPOINTMENTS**

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Barbara and Gerson Bakar Faculty Fellow and Assistant Professor of Accounting, University of California at Berkeley, Haas School of Business, 2014-present.

Assistant Professor of Accounting, University of California at Berkeley, Haas School of Business, 2011-2014.

Lecturer of Accounting, University of Waterloo, School of Accountancy & Finance, 2005-2006.

Lecturer of Accounting, Wilfrid Laurier University, School of Business & Economics, 2004-2005.

**EDUCATIONAL BACKGROUND**

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Ph.D. Management (Accounting), Rotman School of Management, University of Toronto, 2011.

M.Acc, Master of Accountancy, School of Accountancy, University of Waterloo, 2002.

B.A., Honors Arts Accountancy Co-op, School of Accountancy, University of Waterloo, 2001.

Chartered Professional Accountant (CPA) (Institute of Chartered Accountants of Ontario, Canada).

**PUBLICATIONS**

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“Can Big 4 versus Non-Big 4 Differences in Audit-Quality Proxies Be Attributed To Client Characteristics?” (co-authored with Miguel Minutti-Meza and Ping Zhang) *The Accounting Review*, 86 (2011).

“Individual Investors and Financial Disclosure” *Journal of Accounting & Economics*, 56 (2013).

“Non-Discretionary Conservatism: Evidence and Implications” (co-authored with Richard Sloan and Yuan Sun) *Journal of Accounting & Economics* 56 (2013).

Presented at 2012 *Journal of Accounting & Economics Conference*.

Discussion of “Implications of the integral approach and earnings management for alternative annual reporting periods” *Review of Accounting Studies* 18 (2013).

Discussed at the 2012 *Review of Accounting Studies Conference*.

“Who’s the Fairest of Them All? Evidence from Closed-End Funds” (co-authored with Jackie Siriviriyakul and Richard Sloan) (2015). *Forthcoming at The Accounting Review*.

“SEC Comment Letters and Insider Sales” (co-authored with Patricia Dechow and James Ryans) (2015). *Forthcoming at The Accounting Review*.

## **WORKING PAPERS**

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“Investors’ Demand for Sell-Side Research” (co-authored with James Ryans and Yuan Sun) (2015).

“Is Operational Control Risk Informative of Financial Reporting Risk?” (co-authored with Miguel Minutti-Meza and Dushyantkumar Vyas) (2015).

“Managers’ Cost of Equity Capital Estimates: Empirical Evidence” (co-authored with Stephannie Larocque and Kevin Veenstra) (2015).

“Olympic Euphoria and Social Media: An Analysis of Firms Involved in the Olympics” (co-authored with Patricia Dechow and Mei Luo) (2014).

“Why Are Losses Less Persistent Than Profits? Curtailments versus Conservatism” (co-authored with Richard Sloan and Yuan Sun) (2015).

“U.S. Audit Partner Rotations” (co-authored with Henry Laurion and James Ryans) (2015).

## **PROFESSIONAL EXPERIENCE**

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Ernst & Young LLP – Canada, 1999-2004.

BDO Stoy Hayward – Scotland, 1998.

## **RESEARCH WORKSHOP AND CONFERENCE PRESENTATIONS**

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Invited Presentations and Seminars:

2015: University of Oregon; Ohio State University; AAA FARS Midyear Conference 2015 (Nashville); 2014: University of Chicago; University of Miami; University of Toronto Accounting Conference; University of California at Berkeley; University of Utah Winter Accounting Conference; AAA FARS Midyear Conference (Houston—discussant); 2013: University of Illinois at Chicago Accounting Research Conference; AAA Annual Meeting (Anaheim—discussant), AAA Western Regional Meeting (San Francisco—discussant); AAA FARS Midyear Conference (San Diego—discussant); 2012: Review of Accounting Studies Conference (Berkeley—discussant); Journal of Accounting & Economics Conference (Rochester); Santa Clara University; University of California, Berkeley; 2011: Conference on Financial Economics and Accounting (Indiana—discussant); AAA Annual Meeting (Denver—discussant); Penn State University; University of Alberta; University of Iowa; University of Notre Dame; Cornell University; London Business School; University of California, Berkeley; University of California, Irvine; Indiana University; Massachusetts Institute of Technology; University of Waterloo; 2010: University of Toronto; Conference on Financial Economics and Accounting (Maryland); AAA Annual Meeting (San Francisco); Midyear Meeting of the AAA Auditing Section (San Diego).

## **AWARDS**

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Hellman Family Faculty Fund Award—Funded in the amount of \$49,000, 2014.

## **AD-HOC REVIEWER**

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*Accounting Horizons* (2013- present)  
*Contemporary Accounting Research* (2013-present)  
*Journal of Accounting, Auditing and Finance* (2014-present)  
*Journal of Accounting Research* (2014-present)  
*Journal of Accounting & Economics* (2014-present)  
*Management Science* (2014-present)  
*Review of Accounting Studies* (2011- present)  
*The Accounting Review* (2014-present)

## **MEDIA COVERAGE**

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*“An Open Window for Insider Sales”* (The New York Times), October 4, 2014  
*“Heard Off the Street: SEC Letters Spur Insiders to Sell”* (Pittsburg Post-Gazette), September 28, 2014  
*“Insiders Dump Stock In Advance of SEC Comment Letters”* (Forbes), September 9, 2014  
*“Study Says Staff Comments Prompt Insider Sales”* (Thomson Reuters Accounting & Compliance Alert), September 8, 2014  
*“Study Finds Insiders Dump Stock Before Comment Letters Go Public”* (Compliance Week), September 3, 2014  
*“SEC Comment Letters Prompt Executives to Unload Shares”* (Accounting Today), August 29, 2014

## **MBA REAL-TIME TEACHING CASES (MBA/EWMBA 223)**

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- (1) Seacor’s Financial Reporting Strategy Case (2012)
  - (2) Cardionet’s Financial Reporting Strategy Case (2012)
  - (3) Boeing Co. Income Statement Case (co-authored with Jim Ryans) (2013)
  - (4) Herbalife Ltd. Revenue Recognition Case (co-authored with Jim Ryans) (2013)
  - (5) Splunk Inc. Revenue Recognition Case (co-authored with Jim Ryans) (2013)
  - (6) Monster Worldwide Inc. Capitalized R&D and Stock Compensation Case (co-authored with Jim Ryans) (2013)
  - (7) Edwards Lifesciences Corporation Case (co-authored with Jim Ryans) (2013)
  - (8) Boulder Brands Inc. (NASDAQ: BDBD) Real-Time Case (co-authored with Jim Ryans) (2013)
  - (9) Tractor Supply Co. (NASDAQ:TSCO) Real-Time Case (co-authored with Jim Ryans) (2013)
  - (10) MeadWestvaco Corporation (NYSE: MWV) Real-Time Case (co-authored with Jim Ryans) (2013)
  - (11) Amazon (NASDAQ: AMZN) Bringing it All Together Real-Time Case (co-authored with Jim Ryans) (2013)
  - (12) Urban Outfitters Income Statement Case (co-authored with Jim Ryans) (2014)
  - (13) Tibco Software Inc. Revenue Recognition Real-Time Case (co-authored with Jim Ryans) (2014)
  - (14) Inner Workings Inc. Real Time Revenue Recognition Case (co-authored with Jim Ryans) (2014)
  - (15) Micron Technology, Inc. R&D and Stock-Based Compensation Case (co-authored with Jim Ryans) (2014)
  - (16) Boulder Total Return Fund (NYSE:BTF) Fair Values and Market Values Real-Time Case (co-authored with Jim Ryans) (2014)
  - (17) Molycorp, Inc. Case (co-authored with Jim Ryans) (2014)
  - (18) Corinthian Colleges Inc. Real-Time Case (co-authored with Jim Ryans) (2014)
  - (19) Delta Air Lines, Inc. Real-Time Case (co-authored with Jim Ryans) (2014)
  - (20) General Dynamics (NYSE:GD) Real-Time Case (co-authored with Jim Ryans) (2014)
  - (21) TubeMogul (TUBE) Real-Time Case (co-authored with Jim Ryans) (2014)
  - (22) Tesla Motors, Inc. (NASDAQ:TSLA) Real-Time Case (co-authored with Jim Ryans) (2015)
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- (23) Verizon Communications Inc. Real-Time Case (co-authored with Jim Ryans) (2015)
- (24) King Digital Entertainment Plc. Real-Time Case (co-authored with Jim Ryans) (2015)
- (25) Salesforce.com, Inc. (NYSE: CRM) Real-Time Case (co-authored with Jim Ryans) (2015)
- (26) BlackRock Science and Technology Trust (NYSE: BST) Real-Time Case (co-authored with Jim Ryans) (2015)
- (27) eBay Inc. Real-Time Case: SEC Comment Letters (co-authored with Jim Ryans) (2015)
- (28) Devon Energy Corporation (NYSE: DVN) Real-Time Case (co-authored with Jim Ryans) (2015)
- (29) AOL Inc. Real-Time Case (co-authored with Jim Ryans) (2015)
- (30) American Airlines Group, Inc. (NYSE: AAL) Real-Time Case (co-authored with Jim Ryans) (2015)
- (31) International Business Machines Corp. (NYSE:IBM) Real-Time Case (co-authored with Jim Ryans) (2015)

## **COMMUNITY INVOLVEMENT**

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Lecturer – The Center for Young Entrepreneurs at Haas (YEAH), 2012-Present.

Advisory Board Member – The Center for Young Entrepreneurs at Haas (YEAH), 2012-2014.

Volunteer Snowboard Instructor for Children with Disabilities – Track 3 Ski Association, 2009.

Volunteer Assistant Coach – University of Waterloo Varsity Cross-Country Team, 2005-2006.

Board Member – Run For Life, 2003-2005.

Volunteer Ski Instructor for Children with Disabilities –Track 3 Ski Association, 1997-2001.