

SAMUEL ANDERSON

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EDUCATION

MIT Sloan School of Management
PhD in Management (Accounting)

Cambridge, MA
2017 – 2022 (Expected)

Brigham Young University
Master of Accountancy
BS – Accountancy

Provo, UT
Jun 2017
Jun 2017

RESEARCH

Mispricing and the Demand for Fundamental Information (JMP)

I provide evidence that mispricing affects investors' consumption of accounting information. Using quasi-exogenous variation in security prices due to forced mutual fund sales, I find that mispricing increases the consumption of accounting reports in subsequent periods, especially among institutional investors. I also find that information consumption following mispricing predicts both the extent and speed at which prices return to pre-shock levels, as well as price informativeness around future earnings events. Taken together, my findings suggest that mutual fund flow-induced mispricing shapes investors' information consumption and that this consumption plays a role in price discovery for mispriced firms, highlighting the usefulness of accounting information following nonfundamental shocks to prices.

Costly Contract Renegotiations: The Role of Accounting Disclosure

Co-authors: Meng Li, Joseph Weber, and Jieying Zhang

We examine whether required disclosure of covenant violations affects the timing and extent to which debt contracts are renegotiated. Consistent with firms seeking to avoid disclosing a debt contract violation, we find that firms are three times more likely to agree to an amendment in the week before the end of the fiscal quarter. Moreover, we find that these renegotiations shift bargaining power to the lender such that they extract concessions from the borrower.

The Information Content of Discretionary Disaggregation

I analyze firms' decisions to disaggregate financial statement line items into their component parts and whether this is related to firm performance. I find that the overall level of discretionary disaggregation is positively associated with both current and future measures of performance, but that changes in discretionary disaggregation are negatively associated with performance. Investors underreact to the information content of discretionary disaggregation, resulting in predictable return patterns. Together, these findings provide preliminary evidence consistent with the idea that firms manage the information environment using disaggregation and that this is not easily unpacked by investors.

TEACHING EXPERIENCE

MIT Sloan School of Management
MITx Online Course Developer

Cambridge, MA

MIT Micro Masters: Corporate Financial Accounting

Sep 2020 – Jun 2021

Teaching Assistant

Corporate Financial Accounting - John Core (*Master of Finance* – 6.7/7.0)

Summer 2020

Accounting Information for Decision Makers - John Core and Chris Noe (*EMBA* – 7.0/7.0)

Jan 2020

Corporate Financial Accounting - John Core (*Master of Finance* – 6.7/6.7)

Summer 2019

Corporate Financial Accounting - SP Kothari (*MBA, Sloan Fellows* – 6.3/7.0)

Summer 2018

Brigham Young University

Provo, UT

Student Instructor

Intermediate Accounting (Financial)

Winter 2016

Teaching Assistant

Introduction to Accounting (Financial and Managerial) Jan 2015 – 2017
Intermediate Accounting (Financial and Managerial) Jan 2015 – 2017

PROFESSIONAL SERVICES

Ad Hoc Reviewer - *Journal of Accounting and Economics* 2018 – present
Ad Hoc Reviewer - *Management Science* 2020 – present

CONFERENCE PARTICIPATION

Miami Rookie Camp 2021 (planned)
Journal of Accounting and Economics Conference 2019, 2020, 2021
Cornell Financial Reporting Mini-Camp 2019
BYU Accounting Research Symposium 2015, 2016, 2017

PROFESSIONAL EXPERIENCE

EY Salt Lake City, UT
FSO Assurance Intern Summer 2016

Brentwood Capital Partners Santa Monica, CA
Intern Analyst Summer 2014, 2015

VOLUNTEER SERVICE

Massachusetts Institute of Technology Cambridge, MA
Graduate Resident Advisor Mar 2020 - Present

American Red Cross Cambridge, MA
Blood Drive Coordinator 2019 - 2021

MISCELLANEOUS

Computer: Python, Stata, SAS, Git, Latex
Languages: English, Spanish (Conversational)

REFERENCES

Eric So (Co-Chair)
Sloan Distinguished Professor of Management
MIT Sloan School of Management
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Joseph Weber (Co-Chair)
George Maverick Bunker Professor of Management
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Rodrigo Verdi
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