

ELIZABETH GUTIÉRREZ
Assistant Professor

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EDUCATION

UCLA Anderson School
Ph.D. in Management, 2012

University of Chile, School of Economics and Business
B.S. in Management Control Engineering, University of Chile, 2006.
B.S. in Accounting, University of Chile, 2006.

ACADEMIC POSITIONS

University of Chile, Santiago Chile, January 2015 - Present
Assistant Professor, Department of Management Control and Information System

Florida International University, Miami, Florida July 2012 –December 2014
Assistant Professor, School of Accounting

Research interest

IFRS, financial market regulation, auditor reporting, debt contracts, corporate governance, insider trading,

RESEARCH

Publications

“Consequences of Adopting an Expanded Auditor's Report in the United Kingdom” with Miguel Minutti-Mezza, Kay Tatum and Maria Vulcheva. Review of Accounting Studies. *Forthcoming* DOI 10.1007/s11142-018-9464-0

Episodic Nonlinearities and Market Efficiency in the Mexican Stock Market.(with C. Bonilla y R. Romero). The Manchester School, 2011. Vol. 79 (3), pg. 367-380.

No linealidad de los retornos accionarios en Chile (with C. Bonilla y R. Romero). Métodos no lineales en series económicas y/o financieras, Universidad of Guadalajara, 2011, pg. 167 - 184.

Los Costos de Quiebras en Chile.(with C. Bonilla). Estudios de Información y Control de Gestión, University of Chile, 2005. Vol. 9 (2), pg. 33 - 42.

Working papers

“How useful are auditors’ going concern opinions as predictors of default? “with Jake Krupa, Miguel Minutti-Mezza and Maria Vulcheva (2017).

"How Badly Do Firms Want to Avoid IFRS?: IFRS Adoption and Firms’ Delisting Decisions" with Maria Vulcheva and Maria Wiecezynska. (2017)

“Mandatory IFRS Adoption and Changes in Default Prediction Accuracy” Maria Vulcheva (2017)

“Decomposing Firms' Returns to Identify Information Driving Insiders” with David Aboody, John Hughes and RuihaoKe (2014)

“Evidence on the role of accounting conservatism in debt contracting” (2012)

“Revisions in analysts’ recommendations following earnings announcements: The Regulation FD consequences” (2010)

Work in progress

"Do Differences in International Tax Laws Play a Role in the Incidence/Structure of Bankruptcies across countries?"with MariaVulcheva and Eric Weisbrod.

TEACHING

Assistant Professor

Universidad de Chile

Spring 2017 – Accounting II (Graduate level)

Spring 2017 – Thesis seminar (Graduate level)

Spring 2017 - Advance Accounting (Undergrad level)

Fall 2017 - Advance Accounting (Undergrad level)

Spring 2016 - Advance Accounting (Undergrad level)

Spring 2016 – Control Financiero (Graduate level)

Fall 2016 - Advance Accounting (Undergrad level)

Spring 2015 - Advance Accounting (Undergrad level)

Spring 2015 – Control Financiero (Graduate level)

Assistant Professor

Florida International University, School of Accounting
Fall 2014 – Value added Accounting Practices in Strategic Business (Graduate level)
Spring 2014 – Value added Accounting Practices in Strategic Business (Graduate level)
Fall 2013 – Value added Accounting Practices in Strategic Business (Graduate level)
Spring 2013 – Advance Accounting (Undergrad level)
Fall 2012 – Advance Accounting (Undergrad level)

Teaching Assistant

UCLA Anderson School,
Fall 2011 - Financial Accounting (MBA core), taught by David Aboody
Fall 2010 - Financial Accounting (MBA core), taught by David Aboody
Fall 2009 - Financial Accounting (MBA core), taught by Jack Hughes
Fall 2008 - Financial Accounting (MBA core), taught by Judson Caskey

Teaching Assistant

University of Chile, School of Economics and Business,
Spring 2005 – Financial accounting (Undergraduate), taught by Sergio Frenkiel
Spring 2005 – Equity valuation (Undergraduate), taught by Claudio Bonilla

CONFERENCES ATTENDED

2017 PCOB/JAR Conference on Auditing and Capital Markets
2017 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section
2016 American Accounting Association Annual Meeting, New York
2016 Auditing Section Midyear Meeting
2015 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section
2014 DF/FSA Faculty Consortium at Deloitte University, Dallas
2013 NUS-Santander Doctorate Workshop in Advanced Financial Risk Management, Singapore
2013 New Faculty Consortium sponsored by the American Accounting Association (AAA) and Ernst & Young LLP, Virginia
2013 American Accounting Association Annual Meeting, Anaheim, California
2010 American Accounting Association Annual Meeting, San Francisco, California
2010 AAA FARS Doctoral Consortium and Mid-year Meeting, San Diego, California
2006 Conference of Permanent Academic Accounting Research (Conferencia Académica Permanente de Investigación Contable), University of Bío-Bío, Chile.

HONORS AND AWARDS

Best Paper Award at the 2016 International Accounting Section Mid-Year Meeting
UCLA Anderson School Fellowship for Doctoral Studies, 2007 – 2011
Presidential National Scholarship for Graduates Studies in the US 2007-2011

Outstanding research award, 17th Conference of Permanent Academic Accounting Research (Conferencia Académica Permanente de Investigación Contable), University of Bío-Bío, Chile 2006.

University of Chile, School of Economics and Business Valedictorian, 2006

University of Chile, School of Economics and Business Honor Roll, 2003-2006

Bicentenary Fellowship for Undergraduates Studies (tuition) 2001-2005

Presidential National Scholarship for Undergraduates Studies (stipend) 2001-2005

REFEREEING SERVICE

2018 International Accounting Section Midyear Meeting

2018 Financial Accounting and Reporting Section Midyear Meeting

2017 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section.

2016 Journal of International Accounting Research

2016 American Accounting Association Annual Meeting

2016 Auditing Section Midyear Meeting

2016 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section.

2015 Management Decision

2015 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section.

2015 Financial Accounting and Reporting Section Midyear Meeting

2013 American Accounting Association Annual Meeting

2013 Economic Letters

WORKING EXPERIENCE

Research Assistant, September 2005 – June 2007

Professor Claudio Bonilla (University of Chile, School of Economics and Business)

Intern,

Summer (2006) - BHP Billiton (Account Payable division)

Summer (2005) – National Copper Corporation of Chile (Internal Control division)

COMPUTING SKILLS

SAS, STATA, MS Office

PRESENTATIONS

2017 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section.

2016 American Accounting Association Annual Meeting, New York

2016 Auditing Section Midyear Meeting, Scottsdale, Arizona

2015 Midyear Meeting and Doctoral/New Faculty Consortium of the International Accounting Section, Palm Spring, California.

2013 Annual Meeting American Accounting Association, Anaheim, California

17th Conference of Permanent Academic Accounting Research (Conferencia Académica Permanente de Investigación Contable), University of Bío-Bío, Chile 2006.

AFFILIATIONS

American Accounting Association

International Association for Accounting Education and Research

The Association of Accountants and Financial Professionals in Business

LANGUAGES

Native: Spanish

Fluent: English

Updated in March 2018