

# CHARLES E. DOWNING

Email: downingc@mit.edu

## EDUCATION

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Massachusetts Institute of Technology	September 2021 - May 2026 (Expected)
Ph.D. in Accounting (4.9/5.0)	
The Ohio State University	August 2017 - May 2021
B.S. in Accounting with honors; <i>Summa Cum Laude</i>	

## RESEARCH INTERESTS

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Disclosure and Information Processing, Capital Markets, Voluntary Disclosure, Environmental Disclosure, Generative AI

## RESEARCH

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### **Odd Lots & Optics: Retail Investors and Execution Quality Disclosures**

*With Bradford (Lynch) Levy (Univ. of Chicago), Matthew A. Phillips (MIT) and Eric C. So (MIT)*

Continuation of First Year Paper. Presentations at MIT, Boston Accounting Students Symposium, and the 2024 FARS Midyear Meeting  
Preparing for submission

### **Disclosure, Tax-Based Incentives, and Carbon Emission Outcomes**

*With Zoe Han (MIT), Rodrigo Verdi (MIT) and Chloe Xie (MIT)*

Conducting data analyses

### **Generative AI & Sell-Side Equity Analysts**

*With David Kim (MIT) and Eric C. So (MIT)*

Conducting data analyses

### **The Determinants of Voluntary Carbon Emissions Targets**

*Solo Authored; Second Year Paper*

Conducting data analyses

## CONFERENCE PRESENTATIONS

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FARS Midyear Meeting	2024
Boston Accounting Students Symposium	2023

## AWARDS AND HONORS

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<b>Bostic Memorial Award</b>	2021
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Presented to the most outstanding male member of the Ohio State University Fisher College of Business' graduating class based on recognition of both academic excellence and outstanding leadership. Awarded annually to one student out of over 800 eligible

<b>Pace Setter Award</b>	2021
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Given annually to the Ohio State University Fisher College of Business' top students, selected on the basis of academic performance and demonstrated leadership ability

## TEACHING EXPERIENCE

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Teaching Assistant for Professor S.P. Kothari	2023
15.511 Sloan Fellows MBA (Financial Accounting)	

Teaching Assistant for Professor Gita Rao	2024
15.543 Finance Lab	
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15.543 Finance Lab	
Rating: Mean = 6.1/7, Median = 7/7	