

Shunsuke Matsuno

PhD Candidate · Columbia Business School

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Education

Columbia Business School

Ph.D. in Accounting

2021 - 2026 (*Expected*)

New York, U.S.

The University of Tokyo

M.A. in Management

2019 - 2021

Tokyo, Japan

The University of Tokyo

B.A. in Economics

2015 - 2019

Tokyo, Japan

Research

Interests

Financial reporting and disclosure; information in financial markets; organizational economics with applications to managerial accounting; auditing

Job Market Paper

The Gatekeeping Expert's Dilemma

Shunsuke Matsuno

Abstract. In many economic settings, an expert with superior information acts as a gatekeeper (*gatekeeping expert*). The gatekeeper influences agents through veto power and communication. But the gatekeeping expert faces a dilemma: precise communication may let others exploit the information and weaken her gatekeeping power. How transparent should a gatekeeping expert be? The paper studies this question in the context of financial auditing, where an expert auditor decides whether to accept a manager's financial report. I show that the auditor can use deliberately vague language to share her expertise without compromising her gatekeeping power. The auditor's independence and expertise determine the equilibrium amount of information she communicates, and these relationships can be non-monotonic. This paper contributes to our understanding of gatekeepers through an informational perspective.

Working Papers

Mandatory vs. Voluntary Disclosure in the Dynamic Market for Lemons (2024) [link]

Cyrus Aghamolla and Shunsuke Matsuno

[R&R at Review of Financial Studies](#)

- Presented at: Hawaii Accounting Research Conference[†], Columbia University, AES Winter Retreat[†], AES Annual Conference, Burton Accounting Conference[†] ([†]Presented by coauthor)
- Media mention: Duke FinReg Blog [link]

Disclosure, Signaling, and First-Mover (Dis)advantage (2024) [link]

Shunsuke Matsuno

- Presented at: Hawaii Accounting Research Conference, Columbia University, Duke University Accounting Theory Summer School, Junior Accounting Theory Conference

Conformity and Leadership in Organizations (2025) [link]

Shunsuke Matsuno

- Presented at: Columbia Theory Conference, Hawaii Accounting Research Conference, Kobe University Kanematsu Seminar, Zurich Accounting Research Workshop, AES Annual Conference

Teaching

Earnings Quality & Fundamental Analysis (Instructor: Jonathan Glover) Teaching Assistant	<i>Spring 2025</i>
Financial Planning & Analysis (Instructor: Tim Baldenius) Teaching Assistant	<i>Springs, 2023-2025</i>
Accounting for Consultants (Instructor: Tim Baldenius) Teaching Assistant	<i>Springs, 2023-2025</i>
Financial Planning & Analysis (Instructor: Igor Vaysman) Teaching Assistant	<i>Summer 2024</i>

Presentations

Hawaii Accounting Research Conference; Kobe University; Zurich Accounting Research Workshop; AES Annual Conference; Columbia University	<i>2025</i>
Hawaii Accounting Research Conference (Discussant and Presenter); AES Annual Conference; Junior Accounting Theory Conference; Duke University Accounting Theory Summer School; Columbia University	<i>2024</i>

Academic Service

Ad-Hoc Referee

Management Science (Accounting, Sustainability), Hawaii Accounting Research Conference

Research Positions

Research Assistant for Prof. Laura Doval	<i>Summer 2023</i>
Research Assistant for Prof. Giorgia Piacentino	<i>Spring 2022</i>

Honors & Awards

Kanematsu Prize, RIEB, Kobe University	<i>2025</i>
The Bernstein Center for Leadership and Ethics Doctoral Research Grants	<i>2024</i>
The Nakajima Foundation Scholarship	<i>2021-2026</i>
Columbia Business School Doctoral Fellowship	<i>2021-2026</i>
JSPS Research Fellowship for Young Scientists, DC1	<i>2021</i>
World-Leading Innovative Graduate Study of Advanced Economics Fellow	<i>2020-2021</i>
Distinguished Undergraduate Thesis Award	<i>2019</i>

Others

Passed Japanese CPA exam	<i>2018</i>
Part-time Auditor at Ernst & Young Japan	<i>2018-2021</i>
Language: Japanese (native)	

References

Jonathan Glover (Chair)

Columbia University
George O. May Professor
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Tim Baldenius

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Paul M. Montrone Professor
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Ilan Guttman

New York University
Professor and the Peter
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