Kyle S. Sutton, CPA, CFE
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Education and Certifications

Michigan State University Expected Graduation: Spring 2029
Ph.D. | Accounting

Hope College, Holland, MI 08/2009 – 05/2013
Bachelor of Arts
Major: Accounting - 150-hour CPA program
Minors: Mathematics, Spanish
GPA: 3.90/4.0 (Summa Cum Laude)

Certified Public Accountant, Michigan #1101035182 09/2014 – Present
Certified Fraud Examiner 12/2016 – Present

Research

Interests: Managerial Accounting, Corporate Governance/Internal Controls, Fraud, Forensic Accounting

Working Papers and Works in Process

- The Value of the PCAOB: A Literature Review (with Jan Bouwens, Ranjani Krishnan, and Shivaram Rajgopal) (Under review at *Management Science*)
- The Impact of Psychological Ownership on Employee Performance: A Field Experiment (with Martin Holzhacker and Richard Saouma) (working paper)
- AI-Generated Fraud and Professional Skepticism (with Ranjani Krishnan) (work in process)
- The Impact of Online Gambling Legalization on Advisor Misconduct (work in process)

Teaching

Michigan State University, Eli Broad College of Business

- PIM 811 – Financial Accounting and Reporting for Leaders (Teaching Assistant) 07/2026 – Present
- Accounting 305 – Intermediate Accounting for Finance Majors 08/2025 – 12/2025

Hope College, Department of Business and Economics

- Accounting 426 – Audit 01/2024 – 05/2024
- Accounting 495 – Accounting Lecture Series (Co-Creator) 08/2023 – 12/2023
- Computer Science 140 – Business Computing (Teaching Assistant) 08/2010 – 05/2013

Conferences

Presentations

- September 2025 – PCAOB Management Science Registered Reports Conference

Attendance

- July 2026 – Midwest Accounting Research Conference
- January 2026 – AAA Managerial Section Midyear Meeting
- June 2025 – Midwest Accounting Research Conference
- January 2025 – AAA Auditing Section Midyear Meeting
- October 2024 – University of Illinois Audit Symposium and Doctoral Consortium
- September 2024 – Indiana University Kelly Accounting Research Symposium

Professional Service

Ad-Hoc Reviewer

- GMARS Conference 2026
- Global Connect Conference 2026

Presentations

Academic

- November 2023 – Aquinas College – *Management Consulting: Forensic Accounting*
- April 2023 – MICPA High School Leaders Conference – *The Basics of Forensic Accounting*
- March 2023 – Hope College – *Careers in Finance/Accounting Career Panel*
- October 2022 – Grand Valley State University – *The Basics of Forensic Accounting*
- March 2022 – Oakland University – *Fraud Workshop*
- February 2022 – Hope College – *Fraud Workshop*
- October 2021 – Grand Valley State University – *The Basics of Forensic Accounting*
- April 2021 – Hope College – *Accounting Class Panel*
- March 2021 – Oakland University – *Forensic Accounting at Plante Moran*
- March 2021 – Colorado University – *Forensic Accounting*
- January 2021 – Hope College – *Forensic Accounting*
- September 2020 – Hope College – *Finance & Accounting Career Panel*

Professional

- November 2023 – Praxity Forensic and Valuation Services Conference – *Keeping Pace with AI*
- August 2023 – Colorado Governmental Finance Officers Association – *Excel Basics for Governments*
- August 2023 – Plante Moran Internal Office Trainings – *Forensic Accounting: Beyond the Balance Sheet*
- May 2023 – City of Grand Rapids, MI – *Using Data Analytics to Detect Fraud* and *Can You Spot the Fraud*
- December 2022 – Grand Haven Area Public Schools – *Can You Spot the Fraud?*
- October 2022 – BS&A User Annual Conference – *Fraud* and *Excel* (2 sessions)
- August 2022 – Confidential Client – *Can You Spot the Fraud?*
- June 2022 – Accounting & Finance Professional Association (Detroit) – *Fraud*
- May 2022 - Central Association of College and University Business Officers – *Fraud Update*
- September 2021 – Webinar – *Detecting Fraud: Tips for Solving the Fraud Puzzle*
- August 2021 – AICPA – *Using Data Analytics to Assess Risk and Detect Fraud in Government*
- August 2021 – Central Ohio Association of Government Accountants – *Using Data Analytics to Detect Fraud*
- July 2021 – Confidential Client – *Using Data Analytics to Detect Fraud*
- June 2021 – American Public Transportation Association – *Using Data Analytics to Detect Fraud*

Professional Experience

Plante Moran 634 Front Ave NW #300, Grand Rapids, MI, 49504

Senior Manager/Manager/Senior Consultant – Forensic and Valuation Services 07/2015 – 07/2024

- Calculated $100M+ of losses across hundreds of clients (from family-owned businesses to SEC companies)
- Presented findings to executive-level teams, including boards of directors, state entities, and law enforcement
- Supervised cross-functional teams of varying sizes and different backgrounds/specialties
- Performed admission-seeking interviews to assist with investigation findings
- Managed high-pressure deadlines (including court dates and insurance claim notification periods)
- Developed 6-figure new service line in providing fraud awareness workshops

Senior/Staff – Audit 11/2013 – 07/2015

- Worked independently through entire audit process, examining all financial components of an organization
- Adapted to changing regulations across multiple industries
- Implemented workpaper efficiencies leading to hundreds of hours saved across multiple client teams
- Communicated effectively with supervisors and clients

Campus Recruiter 01/2014 – 07/2024

- Demonstrated superior interpersonal skills interacting with diverse populations
- Inspired students to pursue an accounting degree by exhibiting desirable aspects of the accounting profession
- Facilitated a self-created, hands-on "fraud workshop"

Professional Associations

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Association of Certified Fraud Examiners
- American Accounting Association
- American Accounting Association – Management Section
- American Accounting Association – Forensic Accounting Section

Community Leadership Activities

West Michigan Miracle League Coordinator 08/2019 – Present

- Coordinate players, coaches, and volunteers for adults with disabilities to play organized baseball
- Announce during gamedays, demonstrating ability to think quickly in response to developing situations regarding player safety

Brody's Be Café Board Member/Treasurer June 2022 – July 2024

- Provided monthly financial updates to other board members, including identifying trends for immediate action
- Developed monthly operating budget
- Assisted with expanding operations to multiple locations

Honors and Awards

- Top 64 Finisher in the Financial Modeling World Cup's Microsoft Excel World Championship (2023)
- Plante Moran Firm-Wide Morrison Award (2021) and Naslund Memorial Award (2023)
- Plante Moran West Michigan Offices' John Zuiderveen Award (2020)
- Inducted into Phi Beta Kappa (2013)