

## Aneesh Raghunandan

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| CONTACT<br>INFORMATION | Evans Hall<br>Yale School of Management<br>165 Whitney Ave, New Haven, CT 06511   | (T) +1 (954) 376-9001<br>(E) aneesh.raghunandan@yale.edu |
| ACADEMIC<br>EMPLOYMENT | <b>Yale University</b><br>Assistant Professor of Accounting   | New Haven, CT<br>2024-                                   |
|                        | <b>London School of Economics</b><br>Assistant Professor of Accounting  | London, UK<br>2017-2024                                  |
| EDUCATION              | <b>Stanford Graduate School of Business</b><br>Ph.D., Accounting  | Stanford, CA<br>2013-2017                                |
|                        | <b>Yale University</b><br>B.S., Applied Mathematics<br>B.A., Economics  | New Haven, CT<br>2007-2011<br>2007-2011                  |
| PUBLICATIONS           | <ol style="list-style-type: none"><li>1. <b>Misreporting of ESG Information: Evidence from Gender Pay Gap Reporting</b>, with McKenna Bailey, Stephen Glaeser, and James Omartian. Forthcoming, <i>Management Science</i></li><li>2. <b>The Economics of ESG Disclosure Regulation</b>, with Rich Frankel and SP Kothari. Forthcoming, <i>Review of Accounting Studies</i></li><li>3. <b>Two-Sided Matching in the Audit Market</b>, with Ken Li and Maureen McNichols. <i>The Accounting Review</i> 100(3), 2025.</li><li>4. <b>How Does Judges' Personal Exposure to Financial Fraud Affect White-Collar Sentencing?</b>, with Trung Nguyen and Alexa Scherf. <i>Journal of Accounting Research</i> 63(2), 2025.<ul style="list-style-type: none"><li>• Presented at 2021 JAR Registered Reports Conference</li></ul></li><li>5. <b>Tax Subsidy Disclosure and Local Economic Effects</b>, with Lisa De Simone and Rebecca Lester. <i>Journal of Accounting Research</i> 63(2), 2025.</li><li>6. <b>Do Socially Responsible Firms Walk the Talk?</b>, with Shiva Rajgopal. <i>Journal of Law and Economics</i> 67(4), 2024.</li><li>7. <b>When do firms deliver on the jobs they promise in return for state aid?</b>, with Qingkai Dong and Shiva Rajgopal. <i>Review of Accounting Studies</i> 29(4), 2024.</li><li>8. <b>Government Subsidies and Corporate Misconduct</b>. <i>Journal of Accounting Research</i> 62(4), 2024.</li><li>9. <b>The Impact of Information Frictions Within Regulators: Evidence from Workplace Safety Violations</b>, with Thomas Ruchti. <i>Journal of Accounting Research</i> 62(3), 2024.<ul style="list-style-type: none"><li>• Presented at 2023 JAR conference</li></ul></li><li>10. <b>Are Carbon Emissions Associated with Stock Returns?</b>, with Jitendra Aswani and Shiva Rajgopal. <i>Review of Finance</i> 28(1), 2024.</li><li>11. <b>Do ESG funds make stakeholder-friendly investments?</b>, with Shiva Rajgopal. <i>Review of Accounting Studies</i> 27(3), 2022.</li></ol> |  |

- Presented at 2021 RAST conference
12. **Financial misconduct and employee mistreatment: Evidence from wage theft.** *Review of Accounting Studies* 26(3), 2021.
- Presented at 2020 RAST conference
  - Best Paper Award, 2020 RAST conference
13. **Are audit fees discounted in initial year audit engagements?**, with Abhijit Barua and Clive Lennox. *Journal of Accounting and Economics* 69(2-3), 2020.

#### WORKING PAPERS

1. **Reputation-Building Actions After Corporate Social Irresponsibility**, with Wei Cai, Shiva Rajgopal, and Wenxin Wang
  - Revise and resubmit, *Management Science*
2. **Mandatory US Subsidy Disclosures: Early Evidence**, with Dian Jiao, Shiva Rajgopal, and Min Jun Song
  - Revise and resubmit, *The Accounting Review*
3. **Racial Disparities in the Processing of Whistleblower Complaints**, with Marco Errico and Sinja Leonelli
  - Revise and resubmit, *Journal of Accounting and Economics*
4. **Hiding in Plain Sight: Online Complaints as a Substitute for Whistleblowing**, with Jeroen Koenraadt and Thomas Ruchti
5. **Media Coverage of Employment Discrimination**, with Devin Shanthikumar and Elizabeth Tori
6. **Decarbonization without Divestment: Evidence from Intra-Group Loan Reallocation**, with Yinan Li and Jacob Ott

#### TEACHING EXPERIENCE

##### Yale School of Management

|                              |      |
|------------------------------|------|
| MGT 871 Financial Accounting | 2025 |
| MGT 701 PhD Seminar          | 2025 |

##### London School of Economics

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| AC 342 Accounting, Corporate Responsibility, and Sustainability | 2023, 2024 |
| AC 416 Topics in Financial Reporting                            | 2017-2023  |
| AC 480 Quantitative Methods in Accounting and Finance           | 2019-2023  |
| AC 501 PhD Seminar  | 2020, 2022 |

##### LSE Summer School:

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| AC 210 FSA for Investment Banking & Asset Management | 2018-2019, 2022 |
| AC 110 Principles of Accounting                      | 2021-2023       |

#### SEMINAR PRESENTATIONS

**2026** (includes scheduled): Cornell University; Syracuse University

**2025** (includes scheduled): University of Arizona; City University of Hong Kong; UC San Diego; University of Connecticut; Corvinus University; Hong Kong Polytechnic University; Stanford University; Yale SOM Faculty-Wide Seminar

**2024:** Fordham University; University of Mannheim; VU Amsterdam

**2023:** Aston Business School; University of Bath; University of Minnesota; HEC Montreal; Oxford University; Yale University

**2022:** University of Amsterdam; Bocconi University; Chinese University of Hong Kong; Columbia Business School; Freie Universität Berlin; Harvard Business School; Hong Kong Polytechnic University; Lancaster University; University of Manchester; Norwegian School of Economics; Tilburg University

**2021:** University of Bristol; Fordham University; Hebrew University of Jerusalem; Indian School of Business; Kingston University; McMaster University; University of Strathclyde

**2020:** Cass Business School; Singapore Management University

**2019:** Australian National University; University of British Columbia; University of Melbourne; University of Missouri; Santa Clara University

**2018:** University of Kansas

**2017:** University of Chicago; Chinese University of Hong Kong; CUNY Baruch; London School of Economics; Nanyang Technological University; University of North Carolina; University of Pennsylvania

#### CONFERENCE PARTICIPATION

**2025:** AAA FARS<sup>D</sup>; Baruch/JFQA Climate Finance Conference<sup>D</sup>; Bocconi Accounting Symposium; CAR Conference; Columbia Burton Conference; Four School Accounting Conference; Hawaii Accounting Research Conference<sup>P,D</sup>; JAAF Symposium<sup>D</sup>; Labor and Accounting Conference; LSE Accounting Conference; McMaster Accounting Symposium<sup>P</sup>; NC State Risk Governance Symposium<sup>D</sup>; PCAOB/MS Registered Reports Conference; RAST Conference; UBCOW; Yale Summer Accounting Conference<sup>P</sup>

**2024:** AAA FARS<sup>P,D</sup>; Barcelona Accounting Summer Workshop<sup>P</sup>; CAPANA<sup>D</sup>; JAR Registered Reports Conference; LBS Accounting Symposium; LBS/LSE Junior Accounting Conference; LSE Accounting Conference; RAST Conference; Rotman Accounting Conference; Stanford Summer Camp; Wolfe Research QES Conference<sup>P</sup>; Yale Summer Accounting Conference

**2023:** AAA FARS<sup>P,D</sup>; ACFE Research Institute<sup>P</sup>; BI Conference on Corporate Governance<sup>D</sup>; Columbia Junior Faculty Conference; EAA Annual Congress<sup>P,D</sup>; Erasmus Accounting Workshop; Frankfurt Emerging Scholars in Accounting Conference<sup>D</sup>; Harvard IMO Conference; HKUST Accounting Symposium<sup>P</sup>; Imperial Climate Risk Management Workshop<sup>P</sup>; INQUIRE UK<sup>D</sup>; JAAF Symposium<sup>P,D</sup>; JAR Conference<sup>P</sup>; LBS/LSE Junior Accounting Conference; RAST Conference; SMU/SOAR Accounting Research Symposium<sup>P</sup>; Stanford Summer Camp; Swiss Accounting Research Workshop<sup>D</sup>

**2022:** Bayes/CeFARR Analyst Research Conference<sup>D</sup>; CAR Conference; Erasmus Accounting Workshop<sup>P</sup>; Harvard IMO Conference; INQUIRE UK<sup>P,D</sup>; JAR Conference; LBS Accounting Symposium; NBER Economic Impacts of Interjurisdictional Tax Competition; PCAOB Conference<sup>P</sup>; RAST Conference; Tilburg Winter Symposium; Toronto MMPA Conference<sup>P</sup>

**2021:** AAA FARS<sup>P,D</sup>; BAFA-SEAG Conference<sup>P</sup>; Bristol Accounting, Sustainability, and Governance Workshop<sup>P</sup>; Illinois Young Scholar Symposium; International Industrial Organization Conference<sup>P</sup>; JAR Registered Reports Conference; Labor and Accounting Conference; MIT Asia Conference<sup>P</sup>; RAST Conference<sup>P</sup>; Swiss Accounting Research Workshop<sup>P</sup>; Yale Fall Accounting Conference<sup>P</sup>

**2020:** AAA FARS<sup>P,D</sup>; Accounting and Economics Society Weekly Webinar<sup>P</sup>; Early Insights in Accounting Workshop<sup>P</sup>; EASYS Online Workshop<sup>P</sup>; RAST Conference<sup>P</sup>; Stanford Sum-

mer Camp; Tilburg Accounting Winter Camp

**2019:** AAA Annual Meeting<sup>P</sup>; AAA Auditing Section<sup>D</sup>; AAA FARS<sup>D</sup>; Berlin Accounting Workshop<sup>P</sup>; Bolzano Accounting Summer Camp<sup>P</sup>; Cass/CeFARR Accounting Research Conference<sup>D</sup>; CSR, the Economy, and Financial Markets Conference<sup>P,D</sup>; EAA Annual Congress<sup>P,D</sup>; ISB Accounting Winter Conference<sup>D</sup>; LSE/MBS/Lancaster Conference<sup>P</sup>; Tilburg Winter Camp; UN PRI Conference<sup>P</sup>; UTS Australian Summer Conference<sup>P</sup>

**2018:** AAA Annual Meeting<sup>P,D</sup>; AAA Auditing Section<sup>P,D</sup>; AAA FARS; CMU Accounting Mini-Conference; LSE/MBS/SSE Capital Markets Conference; Tilburg Winter Camp

**2017:** AAA Annual Meeting; Fordham PhD Colloquium<sup>P</sup>; Institute for Fraud Prevention Semi-Annual Meeting<sup>P</sup>; Stanford Summer Camp

**2016:** Miami Accounting Rookie Recruiting Conference<sup>P</sup>; Nick Dopuch Conference<sup>P</sup>; PCAOB/JAR Conference; Stanford Summer Camp; UTS Emerging Accounting Scholar Consortium<sup>P</sup>; Wharton Spring Accounting Conference

**2015:** Stanford Summer Camp; UNC Tax Doctoral Consortium

*The superscript <sup>P</sup> denotes presentation, while <sup>D</sup> denotes discussion*

#### PROFESSIONAL SERVICE

**Editorial Board:** Journal of Business Finance & Accounting (2024-); Review of Accounting Studies (2023-)

**Conference Reviewer:** AAA Auditing Section; AAA FARS; AAA Annual Meeting; EAA Annual Congress; Hawaii Accounting Research Conference; MIT Asia Conference in Accounting

**Ad-Hoc Journal Reviewer:** *Accounting & Business Research; Accounting Horizons; Accounting, Organizations, and Society; Contemporary Accounting Research; European Accounting Review; International Journal of Auditing; Journal of Accounting, Auditing, and Finance; Journal of Accounting and Economics; Journal of Accounting Research; Journal of Banking & Finance; Journal of Business Finance & Accounting; Journal of Contemporary Accounting and Economics; Journal of Corporate Finance; Management Science; Review of Accounting Studies; Review of Finance; The Accounting Review*

**Other:** *Good Jobs First* Data Advisory Committee Member 2018-present; *Violation Tracker* UK Academic Advisor, 2020-present; 2025 FARS Midyear Meeting Track Chair

#### HONORS AND FELLOWSHIPS

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| Top Referee Award, <i>Review of Accounting Studies</i>           | 2023      |
| LSE Research and Impact Support Fund Award                       | 2023      |
| LSE Global Research Fund Award                                   | 2023      |
| Outstanding Reviewer Award, FARS Midyear Meeting                 | 2022      |
| LSE Excellence in Education Award                                | 2021      |
| Best Paper Award, BAFA-SEAG Conference                           | 2021      |
| Outstanding Discussion Award, FARS Midyear Meeting               | 2021      |
| Best Paper Award, <i>Review of Accounting Studies</i> Conference | 2020      |
| Institute for Fraud Prevention Research Grant                    | 2017-2019 |
| Various Stanford GSB PhD fellowships                             | 2013-2017 |