

# Aneesh Raghunandan

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CONTACT INFORMATION	Evans Hall Yale School of Management 165 Whitney Ave, New Haven, CT 06511	(T) +1 (954) 376-9001 (E) <a href="mailto:aneesh.raghunandan@yale.edu">aneesh.raghunandan@yale.edu</a>
ACADEMIC EMPLOYMENT	<b>Yale University</b> Assistant Professor of Accounting	New Haven, CT 2024-
	<b>London School of Economics</b> Assistant Professor of Accounting	London, UK 2017-2024
EDUCATION	<b>Stanford Graduate School of Business</b> Ph.D., Accounting	Stanford, CA 2013-2017
	<b>Yale University</b> B.S., Applied Mathematics B.A., Economics	New Haven, CT 2007-2011 2007-2011
PUBLICATIONS	<ol style="list-style-type: none"><li><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><b>The Economics of ESG Disclosure Regulation</b>, with Rich Frankel and SP Kothari. Forthcoming, <i>Review of Accounting Studies</i></li><li><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><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><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><b>Do Socially Responsible Firms Walk the Talk?</b>, with Shiva Rajgopal. <i>Journal of Law and Economics</i> 67(4), 2024.</li><li><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><b>Government Subsidies and Corporate Misconduct</b>. <i>Journal of Accounting Research</i> 62(4), 2024.</li><li><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><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><b>Do ESG funds make stakeholder-friendly investments?</b>, with Shiva Rajgopal. <i>Review of Accounting Studies</i> 27(3), 2022.</li></ol>	1

- 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. **Media Coverage of Employment Discrimination**, with Devin Shanthikumar and Elizabeth Tori
    - Revise and resubmit, *The Accounting Review*
  5. **Hiding in Plain Sight: Online Complaints as an Alternative for Whistleblowing**, with Jeroen Koenraadt and Thomas Ruchti
  6. **Decarbonization without Divestment: Evidence from Intra-Group Loan Reallocation**, with Yinan Li and Jacob Ott

<b>TEACHING EXPERIENCE</b>	<b>Yale School of Management</b>	
	MGT 430 The Executive	2026
	MGT 416 International Experience (India)	2026
	MGT 871 Financial Accounting	2025, 2026
	MGT 701/7104 PhD Seminar	2025, 2026
	<b>London School of Economics</b>	
	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
	<b>LSE Summer School:</b>	
	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:** 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

**2026:** AAA FARS<sup>P,D</sup>; EAA Annual Congress<sup>P</sup>; Four School Accounting Conference; Stanford Summer Camp; Telfer Conference in Accounting<sup>P</sup>

**2025:** AAA FARS<sup>D</sup>; Baruch/JFQA Climate Finance Conference<sup>D</sup>; Bocconi Accounting Symposium; CAR 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 Summer 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

Top Referee Award, *Review of Accounting Studies*  
LSE Research and Impact Support Fund Award

2023  
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