

Aneesh Raghunandan

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

- Reputation-Building Actions After Corporate Social Irresponsibility**, with Wei Cai, Shiva Rajgopal, and Wenxin Wang
 - Revise and resubmit, *Management Science*
- Mandatory US Subsidy Disclosures: Early Evidence**, with Dian Jiao, Shiva Rajgopal, and Min Jun Song
 - Revise and resubmit, *The Accounting Review*
- Racial Disparities in the Processing of Whistleblower Complaints**, with Marco Errico and Sinja Leonelli
 - Revise and resubmit, *Journal of Accounting and Economics*
- Hiding in Plain Sight: Online Complaints as a Substitute for Whistleblowing**, with Jeroen Koenraadt and Thomas Ruchti
- Media Coverage of Employment Discrimination**, with Devin Shanthikumar and Elizabeth Tori
- 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

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:

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^D; Baruch/JFQA Climate Finance Conference^D; Bocconi Accounting Symposium; CAR Conference; Columbia Burton Conference; Four School Accounting Conference; Hawaii Accounting Research Conference^{P,D}; JAAF Symposium^D; Labor and Accounting Conference; LSE Accounting Conference; McMaster Accounting Symposium^P; NC State Risk Governance Symposium^D; PCAOB/MS Registered Reports Conference; RAST Conference; UBCOW; Yale Summer Accounting Conference^P

2024: AAA FARS^{P,D}; Barcelona Accounting Summer Workshop^P; CAPANA^D; 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^P; Yale Summer Accounting Conference

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

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

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

2020: AAA FARSP^D; Accounting and Economics Society Weekly Webinar^P; Early Insights in Accounting Workshop^P; EASYS Online Workshop^P; RAST Conference^P; Stanford Sum-

mer Camp; Tilburg Accounting Winter Camp

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

2018: AAA Annual Meeting^{P,D}; AAA Auditing Section^{P,D}; AAA FARS; CMU Accounting Mini-Conference; LSE/MBS/SSE Capital Markets Conference; Tilburg Winter Camp

2017: AAA Annual Meeting; Fordham PhD Colloquium^P; Institute for Fraud Prevention Semi-Annual Meeting^P; Stanford Summer Camp

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

2015: Stanford Summer Camp; UNC Tax Doctoral Consortium

The superscript ^P denotes presentation, while ^D 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, <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