

## HARI RAMASUBRAMANIAN (Ph.D., CMA, ACA)

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Frankfurt School of Finance and Management  
Accounting Department  
Adickesallee 32–34  
60322 Frankfurt am Main

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[h.ramasubramanian@fs.de](mailto:h.ramasubramanian@fs.de)  
+49 69 154008 – 823

### ACADEMIC POSITIONS

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**Frankfurt School of Finance and Management** Frankfurt am Main, Germany  
Assistant Professor of Managerial Accounting 2021–present

### EDUCATION AND CERTIFICATION

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**Ph.D.**, Supervisor: Ranjani Krishnan (Major: Accounting, Minor: Economics)  
Eli Broad College of Business, Michigan State University 2021

**Master of Commerce, Accounting**  
Mulund College of Commerce, University of Mumbai, India 2008

**Bachelor of Commerce, Accounting**  
Mulund College of Commerce, University of Mumbai, India 2006

**Certified Management Accountant, USA** May 2017–present  
**Chartered Accountant, India** May 2008–present

### PUBLICATIONS

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Ramasubramanian, H., M. Gujarathi, and D. Feldmann. 2023. Leveraging Cost Accounting to Manage Earnings: Evidence from Toshiba’s Semiconductor Business. *Issues in Accounting Education* 38 (2): 177-194

Award: *Jim Bulloch Award for Innovations in Management Accounting Education* (Aug 2022)  
*Honorable Mention Award in the TLC Instructional Contribution Category* (Aug 2024)

Krishnan, R., and H. Ramasubramanian. 2023. Factors that Influence the Learning Curve: Evidence from Cost Behavior in Clinical Labs. *Contemporary Accounting Research* 40 (1): 257-291.

Ramasubramanian, H., S. Joshi, and R. Krishnan. 2022. Wisdom of the Experts versus Opinions of the Crowd in Hospital Quality Ratings: Analysis of Hospital Compare Star Ratings and Google Star Ratings. *Journal of Medical Internet Research* 24 (7): e34030. (Impact factor 7.08).

Heese, J., R. Krishnan, and H. Ramasubramanian. 2021. The Department of Justice as a Gatekeeper in Whistleblower-initiated Corporate Fraud Enforcement: Drivers and Consequences. *Journal of Accounting and Economics* 71 (1): 101357.

Select press: *Harvard Law School Forum on Corporate Governance*

### WORKING PAPERS

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Ramasubramanian, H. 2025. Resource Adjustments Following an Unexpected Spike in Business Activities: Evidence from Banks’ Responses to the U.S. Shale Boom.

Award: *AAA Management Accounting Section Outstanding Dissertation Award* (Aug 2022, Runner-up)

Davidson, R., A. Du Pon, and H. Ramasubramanian. 2025. Don't Get to the Point. Overprecision in Management Forecasts (Under review at Management Science).

Du Pon, A., A. Mackelprang, and H. Ramasubramanian. 2025. All That Glitters is Not Gold: Identifying When Internal Information Quality Does and Does Not Help Competitive Advantage.

Baik, D., M. Kim, and H. Ramasubramanian. 2025. Using Sales Target Difficulty to Manage the Strategic Role of Sales Measures (Under review at Management Science).

Ramasubramanian, H., and F. Wu. 2025. Information Asymmetry, Hold-up Problem, and Supply Chain Contracting.

Kshatriya, A., and H. Ramasubramanian. 2025. The Spillunder Effect of Cognitive Intrusion on Task Performance and the Role of Feedback in Sequential Task Environments.

## **FURTHER PUBLICATIONS**

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Du Pon, A., and H. Ramasubramanian. 2023. Capital Planning with Emergence-Focused Analytics. *Strategic Finance* 104 (7): 42-49.

## **TEACHING EXPERIENCE**

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### **Mahindra University**

2024	EMBA 2024 Management Accounting
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### **Frankfurt School of Finance and Management**

2023, 2024	PhD seminar on Recent Developments in Difference-in-differences
2021–2024	Financial Analysis and Performance Management for Master in Management

### **Michigan State University, Eli Broad College of Business**

2020	MBA 812 Accounting Decision-Making, Teaching Assistant
2019	ACC 341 Accounting for Management Decision Making
2017–2018	ACC 202 Principles of Management Accounting, Teaching Assistant
2017	ACC 202 Principles of Management Accounting

## **INVITED SEMINARS, CONFERENCES, & DISCUSSIONS (\*co-author presentations)**

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- 2025 EAA Annual Congress (presenter, discussant), European Accounting Symposium for Young Scholars (presenter), AAA Management Accounting Section Midyear Meeting (presenter, discussant), Tri-Uni Accounting Research Conference (presenter\*), Columbia Management Accounting Conference
- 2024 AAA Management Accounting Section Midyear Meeting (presenter, discussant), Cornell University (presenter), ESSEC/HEC Joint Seminar (presenter\*), Emerging Management Accounting Scholars Symposium, Accountability in a Sustainable World, Four Universities Accounting Conference, Emerging Scholars in Accounting Conference, Indian School of Business Conference (discussant)

- 2023 Hawai'i Accounting Research Conference (presenter\*), AAA Management Accounting Section Midyear Meeting (presenter, discussant, presenter\*), Southern Methodist University (presenter), Junior Accounting Scholars Organization (panelist), IMA Indianapolis Chapter (presenter\*), KU Leuven (presenter), European Accounting Review Annual Conference (discussant), AAA Annual Meeting, Accountability in a Sustainable World, Four Universities Accounting Conference, Emerging Scholars in Accounting Conference, Indian School of Business Conference
- 2022 AAA Management Accounting Section Midyear Meeting, AAA Annual Meeting (presenter), AAA Virtual Annual Meeting (presenter\*), AAA Southeast Region Meeting (presenter, discussant), Indian School of Business Conference (discussant), CAR Conference, BYU Research Conference (presenter\*), Emerging Scholars in Accounting Conference (discussant), European Network for Experimental Accounting Research Conference (presenter\*), Global Management Accounting Research Symposium (discussant), Emerging Management Accounting Scholars Symposium
- 2021 KU Leuven (presenter), Frankfurt School of Finance and Management (presenter), EDHEC Business School (presenter), AAA Management Accounting Section Midyear Meeting (presenter, discussant), AAA Management Accounting Doctoral Colloquium
- 2020 HEC Paris (presenter), University of Wisconsin at Madison (presenter), Bocconi University (presenter), University of Connecticut (presenter), University of Amsterdam (presenter), Indian School of Business (presenter), Accounting PhD Rookie and Recruiting Camp (presenter), European Accounting Association Talent Workshop (presenter), AAA Virtual Annual Meeting (presenter), Monforma2020 Virtual Conference (presenter), University of Western Australia (presenter\*), Management Accounting Section Teaching Case Conference (presenter), AAA Management Accounting Section Midyear Meeting (presenter, discussant), Academics in Government Virtual Conference, PhD Student Symposium Financial Market Policy Development & Research, AAA Management Accounting Doctoral Colloquium
- 2019 AAA Management Accounting Section Midyear Meeting (presenter, discussant), AAA Deloitte Doctoral Consortium, Iowa State University (presenter\*), Midwest Accounting Research Conference, AAA Management Accounting Doctoral Colloquium
- 2018 AAA Annual Meeting (presenter), Midwest Accounting Research Conference, AAA Financial Accounting and Reporting Doctoral Consortium, AAA Financial Accounting and Reporting Section Midyear Meeting, AAA Management Accounting Section Midyear Meeting, AAA Management Accounting Doctoral Colloquium
- 2017 IMA Student Leadership Conference, Midwest Accounting Research Conference, AAA Management Accounting Section Midyear Meeting, AAA Management Accounting Doctoral Colloquium

## **PRACTITIONER CONFERENCE**

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| 2023      | Presidents Summit  |
| 2022      | Chief Data and Analytics Officer Conference                  |
| 2021–2022 | Indo-German Center for Business Excellence Annual Conference |

## **SERVICE**

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## External Service

Editorial Board: *Journal of International Accounting, Auditing, and Taxation* (2023-2025)

Ad Hoc Reviewer:

*The Accounting Review, Contemporary Accounting Research, Accounting Organizations and Society, Management Science, Management Accounting Research, Accounting Horizons, Journal of Business Ethics, Journal of Management Control, Vikalpa: The Journal for Decision Makers, European Accounting Review, Production and Operations Management*

2025	MAS Jim Bulloch Award Committee
2025	MAS PhD Student Mentorship Program
2023–2024	Reviewer, Hawai'i Accounting Research Conference
2022	Moderator, AAA Annual Meeting
2021, 2024	Moderator, AAA Management Accounting Section Midyear Meeting
2018–2025	Reviewer, AAA Management Accounting Section Midyear Meeting
2018, 2020, 2022	Reviewer, AAA Annual Meeting
2017–2019, 2021–2022	Reviewer, Global Management Accounting Research Symposium

## Frankfurt School of Finance and Management

Co-organizer of Emerging Scholars in Accounting Conference (2023–)

Ph.D. Defense Examiner

Mengjie Xu	2024	(first placement, Duke University)
Tanja Keeve	2023	(first placement, Tilburg University)
Felix Fritsch	2022	(first placement, Mannheim University)

Master Thesis Supervisor (2022–present)

Summer Camp: Accounting for high school students (2022–2023)

## AWARDS, HONORS, FELLOWSHIPS

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2025	ICAI 40 under 40 - CA Business Leader Awards
2024	AAA Honorable Mention Award in the TLC Instructional Contribution
2024	Outstanding Reviewer, AAA Management Accounting Section Midyear Meeting
2022	AAA Management Accounting Section Outstanding Dissertation Award (Runner-up)
2022	AAA Management Accounting Section Jim Bulloch Award for Innovations in Management Accounting Education
2020	Outstanding Reviewer, AAA Management Accounting Section Midyear Meeting
2019–2021	Deloitte Foundation Doctoral Fellow (\$25,000 Fellowship)
2019	PhD Student Excellence in Research, Michigan State University
2017	IMA Young Professional Leadership Experience
2017	Priscilla S Payne Student Performance Award, Institute of Management Accountants (for the highest score during a testing window)
2016	Marlys and Jack Gray Endowed Scholarship, Michigan State University
2015	Social Service Education Award, Institute of Chartered Accountants of India
2010	Junior Research Fellowship, University Grants Commission of India
2005	All-India Rank 50 Level II, Institute of Chartered Accountants of India
2004	All-India Rank 26 Level I, Institute of Chartered Accountants of India
2004	Best Paper in Mathematics, Institute of Chartered Accountants of India

## ACADEMIC AND PROFESSIONAL EXPERIENCE

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<b>Raising a Mathematician Foundation</b> Co-Founder and Head of Academic Affairs	Mumbai, India 2013–2016
<b>Enkays Classes</b> Faculty and Mentor	Mumbai, India 2008–2016
<b>Institute of Chartered Accountants of India</b> Visiting Faculty	Mumbai, India 2014–2015
<b>ICICI Prudential Life Insurance Corporation Limited</b> Actuarial Manager	Mumbai, India 2009–2010

## **PROFESSIONAL AFFILIATIONS**

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American Accounting Association, European Accounting Association, Institute of Management Accountants, Institute of Chartered Accountants of India

## **COMMUNITY SERVICE**

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Mentor and academic advisor for Raising a Mathematician Foundation, India. The vision of this not-for-profit is to mentor and nurture school students to pursue research in pure and applied mathematics.