RANJANI KRISHNAN

Ernest W. & Robert W. Schaberg Endowed Chair in Accounting

The Eli Broad Graduate School of Management

N207 North Business Complex

East Lansing, MI 48824

Krishnan@bus.msu.edu

**EDUCATION**

**Ph.D.** 1998

Katz Graduate School of Business, University of Pittsburgh

**MBA**  1993

Katz Graduate School of Business, University of Pittsburgh

**Post Graduate Degree in Rural Management** 1987

Institute of Rural Management Anand, India

**Bachelor of Commerce** 1985

Ethiraj College, Madras University, India

**HONORS AND AWARDS**

*Executive MBA Teaching Excellence Award* (Michigan State)2013, 2014, 2015

*Academy of Management Best Paper* (Health Care Management Division) 2015

*Top Executive MBA Teacher, Poets and Quants Magazine* 2015

*Faculty Excellence in Research Award* (Michigan State) 2002, 2008, 2014

*Journal of Management Accounting Research Best Paper Award* 2013

*Withrow Endowed Teacher-Scholar Award* (Michigan State) 2012

*Greatest Impact on Managerial Accounting Practice Award*  2012

Management Accounting Section of the AAA

*Notable Contribution to the Accounting Literature Award* 2006

 American Accounting Association

*Withrow Endowed Emerging Scholar Award* (Michigan State) 2006

 Broad College of Business, MSU

*Notable Contribution to the Management Accounting Literature Award* 2005

 Management Accounting Section of the AAA

*Faculty Excellence in Teaching Award* (Michigan State) 2004

*Michigan State University, Teacher-Scholar Award* (Teaching & Scholarship) 2003

*McLaughlin Prize for Research in Accounting Ethics* 1999

*Jacob Birnberg Recognition Fund Award* (University of Pittsburgh) 1996

*Albert Wesley Frey Prize* 1993 [Highest GPA in the MBA Program, University of Pittsburgh]

*Rose-Mackenzie Prize*  1985

[Highest aggregate score in accounting board exam in the state of Tamil Nadu]

*B.Com Gold Medal, All University Award*  1985

[First rank in Bachelor’s degree, State of Tamil Nadu, India]

*Institute of Chartered Accountants of India Gold Medal* 1985

[For highest score in auditing board exam in Tamil Nadu State]

*Tamil Nadu State Chamber of Commerce Gold Medal*  1985

[For overall undergraduate academic performance]

# REFEREED PUBLICATIONS

1. “Selective Regulator Decoupling and Organizations’ Strategic Responses.” With Jonas Heese and Frank Moers. *Academy of Management Journal*. Special Issue on Grand Challenges: Implications for Management and Organizations. Forthcoming (December 2016).
2. “Economic Models of Hospital Behavior.” With Satish Joshi. *The International Encyclopedia of Public Health*, 2nd Edition. Forthcoming (December 2016).
3. “Do the incentive effects of relative performance measurement vary with the ex ante probability of promotion?” with Will Demere, Karen Sedatole, and Alexander Woods. *Management Accounting Research* (2016), Vol 30.
4. “Regulator leniency and mispricing in beneficent nonprofits” with Jonas Heese and Frank Moers. *Academy of Management Best Paper Proceedings*. August 2015.
5. “Unraveling the black box of cost behavior: an empirical investigation of risk drivers, managerial resource procurement, and cost flexibility” with Martin Holzhacker and Matthias Mahlendorf. *The Accounting Review*, 2015, 90 (6): 2305-2335.
6. “Management Accountant—what ails thee? *Journal of Management Accounting Research* (2015) 27 (1): 177-191.
7. “Do hospitals without physicians on the board deliver lower quality of care?” with Ge Bai. *American Journal of Medical Quality* (2015), 30(1): 58-65.
8. “The impact of changes in regulation on cost behavior”, with Martin Holzhacker and Matthias Mahlendorf. *Contemporary Accounting Research*, (2015), 32(2): 534-566.
9. “Causes and consequences of error and bias in management accounting systems.” *China Journal of Accounting Studies* (2014), 2:1, 1-12.
10. “Accounting performance, cost structure, and firms’ capacity investments”, with Ge Bai and Sylvia Hsu. *Decision Sciences* (2014) 45(2).
11. “A field study on the acceptance and use of a new accounting system.” With Jimmy Mistry and V.G. Narayanan. *Journal of Management Accounting Research* (2012) 24: 103-133.
12. “Role of management accounting systems in facilitating organizational learning in group settings”, with Ge Bai. *Journal of Management Accounting Research*. (2012) 24: 201-220.
13. “An empirical examination of the relationship between performance measurement, collaborative contracting, and asset ownership”, with Fabienne Miller and Karen Sedatole. *Contemporary Accounting Research* (2011) 28(4): 1397-1432.
14. “The role of information systems in healthcare: current research and future trends”, with Robert Fichman and Rajiv Kohli. *Information Systems Research* (2011), 22(3): 419–428
15. “Institutional drivers of reporting decisions in nonprofit hospitals”, with Michelle Yetman, *Journal of Accounting Research* (2011), 49 (4): 1001-1039.
16. “The effects of the assimilation and use of IT applications on financial performance in healthcare organizations”, with Pankaj Setia, Monika Setia, and V. Sambamurthy, *Journal for the Association for Information Systems* (2011), 12(3): 1-20.
17. “Discussion of Cost information and pricing: empirical evidence” *Contemporary Accounting Research* (2011) 20(2): 580-584.
18. “Drivers and consequences of short-term production decisions: evidence from the auto industry", with Alexander Brüggen and Karen Sedatole. *Contemporary Accounting Research* (2011) 20(1): 83-123 (Note: this paper won the 2012 “Greatest Impact on Practice” Award by the Management Accounting Section of the AAA).
19. “The influence of institutional constraints on outsourcing”, with Ramji Balakrishnan, Leslie Eldenburg, and Naomi Soderstrom. *Journal of Accounting Research* (2010) 28(4): 767-794.
20. “Sustainability accounting systems with a managerial decision focus”, with Satish Joshi. *Cost Management* (2010) 24 (6): 20-30.
21. “The role of performance measure noise in mediating the relation between task complexity and outsourcing”, with Ge Bai and Freddy Coronado. *Journal of Management Accounting Research* (2010) 22(1): 75-102. (Note: this paper won the 2013 “Journal of Management Accounting Research Best Paper Award”).
22. “The influence of firm ownership form on post-merger customer mix strategies”, with Satish Joshi and Hema Krishnan. *Journal of Managerial Issues* (2010) 22: 2. 239-261.
23. “The TOC-ABC choice debate for product mix decisions: introducing asset specificity as an alternate explanation.” with VG Sridharan, Philip Vergauwen, and Tiru Arthanari. *The Journal of Global Business Issues* (2009) 3(1): 105-110.
24. “A review of management accounting in India”, with Sanjay Kallapur. *Handbook of Management Accounting Research*, Vol 3. Eds Christopher Chapman, Anthony Hopwood, and Michael Shields. Elsevier (2009).
25. “The effects of disseminating relative performance feedback in tournament versus individual performance compensation plans”, with Lynn Hannan and Drew Newman. *The Accounting Review* (2008) 83 (4): 893-913.
26. “Perceptions about quality of life in a school-based population of adolescents with menorrhagia: implications for adolescents with bleeding disorders”, with R. Kulkarni, A. Pawar, K. Davis, and K. Bosma. *Haemophilia* (2008), 14(3): 579-583.
27. “The influence of ownership on the governance role of accounting information”, with Leslie Eldenburg. *Contemporary Accounting Research* (2008), 25 (3) 739-772.
28. “Accounting and control in health care: an economics perspective.” With Leslie Eldenburg. *Handbook of Management Accounting Research*, Volume 2, 2006.
29. “Expense misreporting in nonprofit organizations.” With Michelle Yetman and Robert Yetman. *The Accounting Review* (2006), 81 (2), 399-420.
30. “Effects of accounting-method choices on subjective performance-measure weighting: experimental evidence on precision and error covariance”, with Joan Luft and Mike Shields. *The Accounting Review* (2005), 80(4): 1163-1192.
31. “Budget-type and performance – the moderating effect of uncertainty”, with Sue Haka. *Australian Accounting Review* (2005), 15(1): 3-13.
32. “Effects of changes in regulatory structure and competition on firms’ accounting systems.” *The Accounting Review* (2005), 80(1): 269-287.
33. “Effects of mergers on firms’ product mix strategies”, with Satish Joshi and Hema Krishnan. *Strategic Management Journal* (2004), 25: 587-611.
	1. Reprinted in *Mergers & Acquisitions*, Vol II (Ed) Krug J.A., Sage Publications, Thousand Oaks, CA, August 2008.
34. “Public versus private governance: a study of incentives and operational performance” with Leslie Eldenburg. *Journal of Accounting and Economics* (2003), 35 (3): 377-404.
35. “Effects of hospital mergers and acquisitions on prices” with Hema Krishnan. *Journal of Business Research* (2003), 56: 647-656.
36. "Competition and cost accounting: adapting to changing markets”, with Joan Luft and Mike Shields. *Contemporary Accounting Research* (2002), 19 (2): 271-302.
37. “An Experimental Investigation of Investors’ Use of Analysts’ Forecasts” with Donna Booker. *Behavioral Research in Accounting* (2002) 14: 129-156.
38. “Honesty in Managerial Reporting”, with John H. Evans, Lynn Hannan, and Don Moser. *The Accounting Review* (2001) 76 (4): 537-559. (Note: This paper won the 1999 McLaughlin Prize for Research in Accounting Ethics, the 2005 AAA Notable Contributions to the Management Accounting Literature Award, and the 2006 AAA Notable Contributions to the Accounting Literature Award).
39. “Estimating the Hidden Costs of Environmental Regulation”, with Satish Joshi and Lester Lave. *The Accounting Review* (2001) 76 (2): 171-198.
	1. Reprinted as a discussion paper by the Center for Economic Studies, U.S. Bureau of Census. Discussion paper CES-WP-02-10 May 2002.
40. “Market Restructuring and Pricing in the Hospital Industry.” *Journal of Health Economics* (2001) 20: 213-237.
41. “Training People to Work in Groups”, with Richard Moreland and Linda Argote. In R.S.Tindale, J.Edwards, and E.J. Posvac (Eds) *Applications of Theory and Research on Groups to Social Issues*, Plenum, 1998.
42. “Socially Shared Cognition and Group Performance”, with Richard Moreland and Linda Argote. In J. L. Nye & A.M. Brower (Eds) *What's Social About Social Cognition? Research on Social Cognition in Small Groups*. Thousand Oaks: Sage, 1996.

### WORKING PAPERS

1. “Performance Measure Properties and Contract Type: Evidence from Inter-Firm Contracts”, with Deepa Mani.
2. “Participative Budgeting, Psychological Contracts, and Honesty of Communication”, with Susanna Gallani, Eric Marinich, and Mike Shields.
3. “Contracting in the Shadow of the Future: Bilateral Reputation and Relational Controls in Inter-Firm Transactions”, with Anjana Susarla.
4. “Impact of Mandatory Measurement and Peer Reporting of Nonfinancial Information”, with Susanna Gallani and Takehisa Kajiwara.
5. “Applications of Fractional Response Model to the Study of Bounded Dependent Variables in Accounting Research” with Susanna Gallani and Jeffery Wooldridge.

**WORKSHOP PRESENTATIONS AT UNIVERSITIES**

* Emory University, October 2016
* University of Chile, July 2016
* Harvard University, Information, Markets, and Organizations Conference 2016
* June 2016
* Washington University at St. Louis, April 2016
* University of Pittsburgh, April 2016
* Nanyang Technological University, Singapore, January 2016
* Harvard University, November 2015
* University of Southern California, September 2015
* Notre Dame University, September 2015
* University of Toronto, March 2015
* Arizona State University, March 2015
* Vanderbilt University, October 2014
* University of Waterloo, October 2014
* ACMAR Conference, Vallendar, Germany, March 2014
* Vanderbilt University, March 2014
* Calgary University, June 2013
* University of Arizona, April 2013.
* Drexel University, November 2012.
* Georgetown University, September 2012.
* Dartmouth College, March 2012.
* The George Washington University, September 2010.
* Purdue University, June, 2010.
* University of Wisconsin at Madison, May 2010.
* Georgia State University, October 2009.
* Yale University, October 2009.
* Penn State University, September 2009.
* University of Michigan, Ann Arbor, September 2009.
* Maastricht University, The Netherlands, April 2009.
* University of Southern California, April 2009.
* Boston University, February 2009.
* University of Texas at Dallas, January 2009.
* Indiana University, October 2008.
* University of Pittsburgh, May 2007
* York University, Toronto, March 2007
* Harvard University, October 2006.
* Tilburg University, Netherlands, June 2006
* Cambridge University, UK, March 2006.
* University of Georgia, November 2005.
* Rice University, October 2005.
* Oxford University, UK, July 2005.
* Emory University, November 2004.
* University of Illinois at Urbana-Champaign, October 2004.
* University of Colorado, Boulder, October 2004.
* Texas A&M University, September 2004.
* University of Houston, September 2004.
* University of Wisconsin, Madison, April 2003.
* University of Texas at Dallas, April 2002.
* University of Arizona, March 2002.
* University of Iowa, June 2001.
* University of Oklahoma, January 2000.
* Georgetown University, April 2000.
* Pennsylvania State University, July 1999.
* Baruch College, CUNY.
* Washington University, St. Louis, March 1998
* University of Iowa, March 1998.
* Georgia State University, February 1998.
* University of Cincinnati, February 1998.
* Michigan State University, February 1998.
* University of Texas at Dallas, January 1998.

**INVITED PLENARY SPEAKER**

* Convergence of Financial and Managerial Accounting, Banff, Canada, August 2015.
* Empirical Research in Management Accounting and Control (ERMAC), Vienna, May 2015.
* Temple University, Performance Measurement Conference, August 2013, August 2014.
* Annual Conference for Management Accounting Research (ACMAR, Vallendar, Germany. March 2014.
* MMPA Conference, University of Toronto, November 2013.
* 2nd Annual Conference of China Journal of Accounting Studies (CJAS) in Dalian, China, May 2013.
* Temple University, Performance Measurement Conference, June 2012.
* Contemporary Accounting Research Conference (PhD and Young Faculty Consortium), Montreal, October 2012.
* Global Management Accounting Research Conference, 2011, Sydney, Australia.
* 7th Conference on New Directions on Management Accounting, Brussels, December 15-17, 2010.
* PAC-10 Plus Doctoral Consortium March 2009, University of Colorado.

**PRESENTATIONS AT CONFERENCES**

* Contemporary Accounting Research Conference (Discussant), Vancouver, October 2015.
* AAA MAS Mid-Year Meeting, January 2014, Orlando.
* AAA, MAS Conference, January 2013
* Contemporary Accounting Research Conference (Discussant), Montreal, October 2012.
* American Accounting Association, Denver 2011.
* Information and Markets Conference, Harvard University, June 2009.
* Contemporary Accounting Research Conference (Discussant), Montreal, Canada, November 2009.
* AAA, Management Accounting Section meeting, Tampa, Florida, January 2009.
* AAA. Accounting, Behavior, and Organization Section meeting, Providence, RI.
* 2008 American Accounting Association/Deloitte Doctoral Consortium, Lake Tahoe.
* AAA Annual Meeting, August 2007, Chicago.
* 2006, 2007 AAA, New faculty Conference, Chicago.
* Management Accounting Section Meeting, AAA, January 2007
* American Accounting Association Annual meeting, Washington DC, August 2006.
* Academy of Management Meetings, Atlanta, August 2006.
* Management Accounting Section Meeting, AAA, Florida, January 2006.
* Management Accounting Research Conference, American Accounting Association, Scottsdale, Arizona, January 2005.
* University of Rochester, October 2003, Conference on the Governance of Health Care.
* Management Accounting Research Conference, American Accounting Association, Austin, Texas, January 2002.
* 16th Contemporary Accounting Research Conference, Niagara on the Lake, Ontario, October 2001.
* Management Accounting Research Conference, American Accounting Association, Savannah, Georgia, January 2001.
* Management Accounting Research Conference, American Accounting Association, Mesa, Arizona, January 2000.
* Second Globalization Conference of the American Accounting Association, Cambridge, UK, July 2000.
* American Accounting Association, Philadelphia, 2000.
* Annual Decision Sciences Conference, New Orleans, November 1999.
* American Accounting Association Annual meeting, San Diego, California, 1999.
* Management Accounting Research Conference, Orlando, Florida January 1999.
* 9th Annual Health Economics Conference, Cornell University, Ithaca, June 1998.
* Nominated for 1997 American Accounting Association Ph.D. Conference, Lake Tahoe, and 1999 American Accounting Association New faculty Conference, Chicago.

## EDITORIAL ACTIVITIES

* Editor, *Accounting, Organizations, and Society* (2015-)
* Associate Editor, Management Science (2016-)
* Editor-in-Chief, *Journal of Management Accounting Research* (2012-2015)
* Editor, *The Accounting Review* (2008-2011)
* Editor, *Information Systems Research* (ISR), Special Issue on *The Role of Information Systems in Healthcare Organizations* (with Robert Fichman and Rajiv Kohli).
* Editorial Boards of *Accounting, Organizations and Society* (2011 - ), *Contemporary Accounting Research* (2008-2011, 2014-), *Journal of Management Accounting Research* (2004-2006), *The Accounting Review* (2005-2008, 2011-).
* Ad-Hoc Associate Editor of *Journal of Accounting, Auditing, and Finance*
* Reviewer for *Accounting Horizons*, *Behavioral Research in Accounting, Decision Sciences, Journal of Accounting, Auditing, and Finance, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Accounting Research, Journal of Economics and Management Strategy, Journal of Health Economics* *Journal of General Internal Medicine, Journal of Government and Nonprofit Accounting, Management Science.*

**AMERICAN ACCOUNTING ASSOCIATION (AAA) COMMITTEES**

* Executive Committee, AAA Management Accounting Section (2002-)
* Sharpening our Vision Committee – “Expanding Knowledge and Idea Development” Task Force (2013-2014).
* Director of the 2009 American Accounting Association/Deloitte Doctoral Consortium, Lake Tahoe, California.
* AAA Best Paper Committee Chair, Management Accounting Section, 2009.
* AAA Program Advisory Committee and Section Liaison (2008) (Responsible for coordinating the Management Accounting Section of the 2008 annual American Accounting Association meeting).
* Group Leader of the AAA New Faculty Consortium (2006, 2007).
* AAA Management Accounting Section, Dissertation Award Committee (2006)
* Executive committee, AAA ABO Section (2005-2008)
* Co-Director of the Ph.D. Colloquium, AAA Management Accounting Section (2005, 2006).
* Chair of the AAA Management Accounting Section, Dissertation Award Committee (2002-2003).
* AAA Program Advisory Committee 2001-2002 (Responsible for coordinating the management accounting section of the 2002 annual American Accounting Association meeting, San Antonio, Texas).

**UNIVERSITY AND DEPARTMENTAL SERVICE AND COMMITTEES**

#### Department of Accounting and Information Systems Committees

* Co-Director of Accounting Ph.D. Programs (2012 - )
* Faculty Recruitment Committee (2013-14; 2015-2016; 2016-2017)
* Strategic Planning Task Force (2013-2015)
* Ph.D. Committee (2003-2010)
* Tenure and Promotion Reading Committee (8 cases)
* Departmental Advisory Committee (2004-2006, Secretary of DAC, 2005-06; 2010-2012)
* Curriculum Evaluation Committee (2003-2005, 2010-2014 )
* Chair Search Committee (2006-2007)
* Faculty Research Award Committee (2003-2005, 2013, 2014, 2015)
* Workshop Coordinator (2002-2004)
* Undergraduate Curriculum Committee (2001-2003)
* Faculty Evaluation Committee (2000-2002)

Ph.D. Dissertation Committees (24 total):

* Nishant Agarwal (Indian School of Business), Ge Bai (Chair), Freddy Coronado, Teresa Dean (Marketing), Will Demere, Annie Farrell, Susanna Gallani (Chair), Jonas Heese (Maastricht, Co-chair), Michelle Lau (Co-chair), Edward Li, Kwangjin Lee, Eric Marinich, Fabienne Miller, Kangkang Qi (IS), Amy Swaney, Jason Schloetzer (University of Pittsburgh), Atul Singla (Packaging), Tyler Thomas, Ola Smith, Brian Vansant (Co-Chair, Georgia State University), Inna Voytsekhivska, Dimitris Vrettos, Yen-Yao Wang (IS), Alex Woods (Co-chair).

#### College-Level Committees

* Broad MBA Curriculum Task Force (Chair, April 2016- )
* College Research Committee (2016 - )
* Executive MBA Curriculum Committee (2012-2014)
* Broad College Masters Program Committee (2012-2016, Chair 2015 - )

#### University-Level Committees

* University Faculty Appeals Board
* Mentoring of Undergraduate Scholars with Promise

**PROFESSIONAL CERTIFICATION**

***Member of the Institute of Cost and Works Accountants of India***(since 1988)

**WORK EXPERIENCE**

**Professor**, Accounting & Information Systems October 2007 -

Eli Broad Graduate School of Management, Michigan State University

**Visiting Professor**, Accounting and Management Unit July 2008 - June 2009

 Harvard Business School

**Associate Professor**, Accounting & Information Systems July 2003 - October 2007

Eli Broad Graduate School of Management, Michigan State University

**Assistant Professor**, Accounting & Information Systems August 1998 - June 2003

Eli Broad Graduate School of Management, Michigan State University

**Visiting Faculty**  1990-1991

Institute of Rural Management, Anand, India

**Assistant Manager**, Finance and Management Information Services Department 1988-1990

National Dairy Development Board, Anand, India (Public Sector)

**Unit in-charge**, Rural Credit and Income Generation 1987-1988

Seva Mandir, Udaipur, India (A non-governmental charitable organization).

**TEACHING**

* Executive MBA – Management Accounting (PIM 812)
* MBA Value Chain Analytics and Accounting (MBA 843)
* MBA Strategic Management Accounting (MBA 841)
* Executive MBA Social Impact Project (PIM 804)
* Ph.D. seminar - Economics Based Research in Management Accounting (ACC 950)
* Financial Reporting and Control (FRC), MBA, Harvard Business School.
* Ph.D. readings and research (ACC 916)
* Undergraduate Cost and Managerial Accounting (ACC 341)
* MS Strategic Management Accounting (ACC 841)
* MS Operational Management Accounting (ACC 843)
* Executive Development Program in Health Care
* Executive Development Program in Strategic Cost Management