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.** (Accounting)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**

*William J Beal Outstanding Faculty Award* (Michigan State) 2018

*Executive MBA Professor of Excellence Award* (Michigan State)2013, 2014, 2015, 2017

*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* 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 Full-Time MBA Program, University of Pittsburgh]

*Institute of Chartered Accountants of India, Tamil Nadu Chapter, Gold Medal* 1985

*Rose-Mackenzie Prize*  1985

[Highest aggregate score in the University Exams, State of Tamil Nadu]

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

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

*Tamil Nadu State Chamber of Commerce Gold Medal*  1985

[For academic performance in the University Exams]

# PEER REVIEWED PUBLICATIONS

1. S. Gallani, R. Krishnan, E. Marinich, and M. Shields. Budgeting, Psychological Contracts, and Budgetary Misreporting. *Management Science*. Forthcoming.
2. L. Eldenburg, H.A. Krishnan, and R. Krishnan. 2017. Management accounting and control in the hospital industry: A review. *Journal of Governmental & Nonprofit Accounting* In-Press.
3. S. Joshi and R. Krishnan. 2017. Economic models of hospital behavior. In *International Encyclopedia of Public Health* (Second Edition), edited by Stella R. Quah, Academic Press, Oxford: 410-416.
4. J. Heese, R. Krishnan, and F. Moers. 2016. Selective regulator decoupling and organizations’ strategic responses. *Academy of Management Journal*. Special Issue on *Grand Challenges: Implications for Management and Organizations* 59:6 2178-2204.
5. G. Bai and R. Krishnan 2016. Effects of ambiguous common uncertainty on employees’ preference for relative performance contracts. *Japanese Accounting Review* Vol 6.
6. W.B. Demere, R. Krishnan, K. Sedatole, and A.Woods. 2016. Do the incentive effects of relative performance measurement vary with the ex ante probability of promotion?” *Management Accounting Research* 30.
7. J. Heese, R. Krishnan, and F. Moers. 2015*. Academy of Management Best Paper Proceedings*. 2015. Regulator leniency and mispricing in beneficent nonprofits.
8. M. Holzhacker, R. Krishnan, and M. Mahlendorf. 2015. Unraveling the black box of cost behavior: an empirical investigation of risk drivers, managerial resource procurement, and cost flexibility. *The Accounting Review* 90 (6): 2305-2335.
9. R. Krishnan. 2015. Management Accountant—what ails thee? *Journal of Management Accounting Research* 27 (1): 177-191.
10. G. Bai and R. Krishnan. 2015. Do hospitals without physicians on the board deliver lower quality of care? *American Journal of Medical Quality*. 30(1): 58-65.
11. M. Holzhacker, R. Krishnan, and M. Mahlendorf. 2015. The impact of changes in regulation on cost behavior. *Contemporary Accounting Research*, (2015), 32(2): 534-566.
12. R. Krishnan. 2014. Causes and consequences of error and bias in management accounting systems. *China Journal of Accounting Studies* 2:1, 1-12.
13. G. Bai, S. Hsu, and R. Krishnan. 2014. Accounting performance, cost structure, and firms’ capacity investments. *Decision Sciences* 45(2).
14. R. Krishnan, J. Mistry and V.G. Narayanan. 2012. A field study on the acceptance and use of a new accounting system. *Journal of Management Accounting Research* 24: 103-133.
15. G. Bai and R. Krishnan. 2012. Role of management accounting systems in facilitating organizational learning in group settings. *Journal of Management Accounting Research*. 24: 201-220.
16. R. Krishnan, F. Miller, and K. Sedatole. 2011. An empirical examination of the relationship between performance measurement, collaborative contracting, and asset ownership. *Contemporary Accounting Research* 28(4): 1397-1432.
17. R. Fichman, R. Kohli, and R. Krishnan. 2011. The role of information systems in healthcare: current research and future trends. *Information Systems Research* 22(3): 419–428
18. R. Krishnan and M. Yetman. 2011. Institutional drivers of reporting decisions in nonprofit hospitals. *Journal of Accounting Research* 49 (4): 1001-1039.
19. R. Krishnan, P. Setia, M. Setia, and V. Sambamurthy. 2011. The effects of the assimilation and use of IT applications on financial performance in healthcare organizations. *Journal for the Association for Information Systems* 12(3): 1-20.
20. R. Krishnan. 2011. Discussion of Cost information and pricing: empirical evidence. *Contemporary Accounting Research* 20(2): 580-584.
21. A. Brüggen R. Krishnan, and K. Sedatole. 2011. Drivers and consequences of short-term production decisions: evidence from the auto industry. *Contemporary Accounting Research* 20(1): 83-123 (Note: this paper won the 2012 “Greatest Impact on Practice” Award by the Management Accounting Section of the AAA).
22. R. Balakrishnan, Leslie Eldenburg, R. Krishnan, and N. Soderstrom. 2010. The influence of institutional constraints on outsourcing. *Journal of Accounting Research* 28(4)..
23. S. Joshi and R. Krishnan. 2010. Sustainability accounting systems with a managerial decision focus. *Cost Management* 24 (6): 20-30.
24. G. Bai, R. Krishnan, and F. Coronado. 2010. The role of performance measure noise in mediating the relation between task complexity and outsourcing. *Journal of Management Accounting Research* 22(1): 75-102. (Note: this paper won the 2013 “Journal of Management Accounting Research Best Paper Award”).
25. S. Joshi, R. Krishnan, and H. Krishnan. 2010. The influence of firm ownership form on post-merger customer mix strategies. *Journal of Managerial Issues* 22: 2. 239-261.
26. VG. Sridharan, P. Vergauwen, R. Krishnan, and T. Arthanari. 2009. The TOC-ABC choice debate for product mix decisions: introducing asset specificity as an alternate explanation.” with. *The Journal of Global Business Issues* (2009) 3(1): 105-110.
27. R. Krishnan and S. Kallapur. 2009. A review of management accounting in India”, with. *Handbook of Management Accounting Research*, Vol 3. Eds Christopher Chapman, Anthony Hopwood, and Michael Shields. Elsevier.
28. R. L. Hannan, R. Krishnan, and Drew Newman. 2008. The effects of disseminating relative performance feedback in tournament versus individual performance compensation plans. *The Accounting Review* 83 (4): 893-913.
29. R. Kulkarni, A. Pawar, R. Krishnan, K. Davis, and K. Bosma. 2008. Perceptions about quality of life in a school-based population of adolescents with menorrhagia: implications for adolescents with bleeding disorders *Haemophilia* 14(3): 579-583.
30. L. Eldenburg and R. Krishnan. 2008. The influence of ownership on the governance role of accounting information. *Contemporary Accounting Research* 25 (3) 739-772.
31. L. Eldenburg and R. Krishnan. 2006. Accounting and control in health care: an economics perspective. *Handbook of Management Accounting Research*, Volume 2, 2006.
32. R. Krishnan, M. Yetman, and R. Yetman. 2006. Expense misreporting in nonprofit organizations.*The Accounting Review* 81 (2), 399-420.
33. R. Krishnan, J. Luft and M. Shields. 2005. Effects of accounting-method choices on subjective performance-measure weighting: experimental evidence on precision and error covariance. *The Accounting Review* 80(4): 1163-1192.
34. S. Haka and R. Krishnan. 2005. Budget-type and performance – the moderating effect of uncertainty. *Australian Accounting Review* 15(1): 3-13.
35. R. Krishnan. 2005. Effects of changes in regulatory structure and competition on firms’ accounting systems. *The Accounting Review* 80(1): 269-287.
36. S. Joshi, R. Krishnan, and H. Krishnan. 2004. Effects of mergers on firms’ product mix strategies. *Strategic Management Journal* 25: 587-611.
	1. Reprinted in *Mergers & Acquisitions*, Vol II (Ed) Krug J.A., Sage Publications, Thousand Oaks, CA, August 2008.
37. L. Eldenburg and R. Krishnan. 2003. Public versus private governance: a study of incentives and operational performance. *Journal of Accounting and Economics* 35 (3): 377-404.
38. R. Krishnan and H. Krishnan. 2003. Effects of hospital mergers and acquisitions on prices. *Journal of Business Research* 56: 647-656.
39. R. Krishnan, J. Luft and M. Shields. 2002. Competition and cost accounting: adapting to changing markets. *Contemporary Accounting Research* 19 (2): 271-302.
40. R. Krishnan and D. Booker. 2002. An Experimental Investigation of Investors’ Use of Analysts’ Forecasts. *Behavioral Research in Accounting* 14: 129-156.
41. J. H. Evans, R.L. Hannan, R. Krishnan, and D. Moser. 2001. Honesty in Managerial Reporting. *The Accounting Review* 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).
42. S.Joshi, R. Krishnan, and L. Lave. 2001. Estimating the Hidden Costs of Environmental Regulation. *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.
43. R. Krishnan. 2001. Market Restructuring and Pricing in the Hospital Industry.” *Journal of Health Economics* 20: 213-237.
44. R. Moreland, L. Argote, and R. Krishnan. 1998. Training People to Work in Groups. In R.S.Tindale, J.Edwards, and E.J. Posvac (Eds) *Applications of Theory and Research on Groups to Social Issues*, Plenum.
45. R. Moreland, L. Argote, and R. Krishnan. 1996. Socially Shared Cognition and Group Performance. 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. “Uncertainty and Compensation Design in Strategic Inter-Firm Contracts”, with Deepa Mani.
2. “Impact of Mandatory Measurement and Peer Reporting of Nonfinancial Information”, with Susanna Gallani and Takehisa Kajiwara.
3. “Applications of Fractional Response Model to the Study of Bounded Dependent Variables in Accounting Research” with Susanna Gallani.
4. “Influence of Emotional Word of Mouth on Institutional Investors’ Decisions and Firm Value” with Hang Nguyen and Roger Calantone.

**WORKSHOP PRESENTATIONS AT UNIVERSITIES**

Tulane University, September 2017, University of Texas at Arlington, September 2017, Tel Aviv Accounting Conference, June 2017, Erasmus University, March 2017, Frankfurt University, March 2017, Emory University, October 2016, University of Chile, July 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, 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, March 1998, 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**

* Melco foundation 10th anniversary symposium, Nagoya, Japan, March 2017
* 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**

* Committee, AAA Management Accounting Early Career Research Award (2017)
* 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

* MS Curriculum Committee (Chair) 2017-
* 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)
* Department Tenure and Promotion Reading Committee (12 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:

* 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

College PhD Committee (2017-), Broad MBA Curriculum Committee (Chair, April 2016- ), College Research Committee (2016 - ), Executive MBA Curriculum Committee (2012-2014), Broad College Masters’ Program Committee (2012-2016, Chair 2015 - 2017)

#### 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 2007 -

Eli Broad Graduate School of Management, Michigan State University

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

 Harvard Business School

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

Eli Broad Graduate School of Management, Michigan State University

**Assistant Professor**, Accounting & Information Systems 1998 - 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 Accounting and Analytics (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 Costing
* Executive Development Program in Strategic Cost Management
* Executive Development Program in Supply Chain Costing