

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

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

h.ramasubramanian@fs.de
+49 69 154008 – 823

ACADEMIC POSITIONS

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

EDUCATION AND CERTIFICATION

Ph.D. , Supervisor: Ranjani Krishnan (Major: Accounting, Minor: Economics) Eli Broad College of Business, Michigan State University	2021
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Master of Commerce, Accounting Mulund College of Commerce, University of Mumbai, India	2008
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Bachelor of Commerce, Accounting Mulund College of Commerce, University of Mumbai, India	2006
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Certified Management Accountant, USA	May 2017–present
Chartered Accountant, India	May 2008–present

PUBLICATIONS

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

Ramasubramanian, H. 2025. Resource Adjustments Following an Unexpected Spike in Business Activities: Evidence from Banks’ Responses to the U.S. Shale Boom (Under review at *Contemporary Accounting Research*).

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.

Baik, D., M. Kim, and H. Ramasubramanian. 2025. Using Sales Target Difficulty to Manage the Strategic Role of Sales Measures.

Kshatriya, A., and H. Ramasubramanian. 2025. The Spillunder Effect of Cognitive Intrusion on Task Performance and the Role of Feedback in Sequential Task Environments (Under review at *Accounting, Organizations and Society*).

FURTHER PUBLICATIONS

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

TEACHING EXPERIENCE

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)

- 2025 5U Accounting & Tax Conference 2025 (presenter), 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

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

SERVICE

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

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 (\$4,000)
 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

Raising a Mathematician Foundation Mumbai, India
 Co-Founder and Head of Academic Affairs 2013–2016

Enkays Classes Mumbai, India
 Faculty and Mentor 2008–2016

Institute of Chartered Accountants of India
Visiting Faculty

Mumbai, India
2014–2015

ICICI Prudential Life Insurance Corporation Limited
Actuarial Manager

Mumbai, India
2009–2010

PROFESSIONAL AFFILIATIONS

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

COMMUNITY SERVICE

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.