

## KRISTINA M. RENNEKAMP, CFA, PhD

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Samuel Curtis Johnson Graduate School of Management  
Cornell University  
Ithaca, New York 14853

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### ACADEMIC EXPERIENCE

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Professor of Accounting, Cornell University, 2022 -  
Associate Professor of Accounting, Cornell University, 2018 - 2022  
Assistant Professor of Accounting, Cornell University, 2014 - 2018  
Assistant Professor of Accountancy, University of Illinois at Urbana-Champaign, 2011 - 2014

### EDUCATION

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**S.C. Johnson Graduate School of Management, Cornell University** **Ithaca, NY**  
Ph.D., Accounting, 2012  
Minor Concentrations: Judgment and Decision-Making, Biometry and Statistics  
M.S., Management, 2011

**Henry B. Tippie School of Management, The University of Iowa** **Iowa City, IA**  
Masters of Business Administration, 2006  
Accounting and Finance Concentrations

**Henry B. Tippie College of Business, The University of Iowa** **Iowa City, IA**  
Bachelors of Business Administration, 2002  
Finance Concentration

### RESEARCH INTERESTS

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The role of accounting in the judgments and decisions of managers, investors and analysts.

### PEER-REVIEWED JOURNAL ARTICLES

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Choi, J., J. Pacelli, K. Rennekamp, and S. Tomar (2023) "Do Jobseekers Value Diversity Information? Evidence from a Field Experiment and Human Capital Disclosures." Forthcoming at the *Journal of Accounting Research*.

Guggenmos, R., K. Rennekamp, K. Rugar, and S. Wang (2023). "The Relationship between Non-GAAP Earnings and Aggressive Estimates in Reported GAAP Numbers." *Journal of Accounting Research*, 60(5):1915-1945.

Rennekamp, K., M. Sethuraman, and B. Steenhoven (2022). "Engagement in Earnings Calls: Multi-Method Evidence on Interactions between Managers and Analysts." *Journal of Accounting and Economics*, 74(1): 101498.

Leiby, J., K. Rennekamp, and K. Trotman (2021). "Challenges to Experimental Audit JDM Research and the Role of Online Platforms in Resolving these Challenges." *Auditing: A Journal of Practice and Theory*, 40(3): 53-72.

Rennekamp, K. and P. Witz (2021). "Linguistic Formality and Audience Engagement – Investors' Reactions to Characteristics of Social Media Disclosures." *Contemporary Accounting Research*, 38(3): 1748-1781.

Bloomfield, R., K. Rennekamp, B. Steenhoven, and S. Stewart (2021). "Penalties for Unexpected Behavior: Double-standards for Women in Finance." *The Accounting Review*, 96(2): 107-125.

Rennekamp, K., K. Rugar, and N. Seybert (2020). "Short Selling Pressure, Reporting Transparency, and the Use of Real and Accruals Earnings Management to Meet Benchmarks." *Journal of Behavioral Finance*, 21(2): 186-204.

Clor-Proell, S., R. Guggenmos, and K. Rennekamp (2020). "Mobile Devices and Investment Apps: The Effects of Push Notification, Information Release, and the Fear of Missing Out." *The Accounting Review*, 95(5): 95-115.

Elliott, W.B., K. Rennekamp, and B.J. White (2020). "Can Concrete Language Help to Mitigate the Home Bias in Equity Investing? An Extension of Elliott, Rennekamp, and White (2015)." *Journal of Financial Reporting*, 5(1): 51-64.

Bloomfield, R., K. Rennekamp, and B. Steenhoven (2018). "No System is Perfect: Understanding how Registration-Based Editorial Processes Affect Reproducibility and Investment in Research Quality." *Journal of Accounting Research*, 56(2): 313-362.

Asay, S., R. Libby, and K. Rennekamp (2018). "Firm Performance, Reporting Goals, and Language Choices in Narrative Disclosures." *Journal of Accounting and Economics*, 65(2-3): 380-398.

Asay, S., R. Libby, and K. Rennekamp (2018). "Do Features that Associate Managers with a Message Magnify Investors' Reactions to Narrative Disclosures?" *Accounting, Organizations and Society*, 68-69(2): 1-14.

Elliott, W.B., K. Rennekamp, and B.J. White (2018). "The Paradoxical Behavioral Effects of a Directional Goal on Investors' Risk Perceptions and Valuation Judgments." *Journal of Behavioral Finance*, 19(3): 271-290.

Bonsall, S., A. Leone, B. Miller, and K. Rennekamp (2017). "A Plain English Measure of Financial Reporting Readability." *Journal of Accounting and Economics*, 63(2-3): 329-357.

Asay, S., W.B. Elliott, and K. Rennekamp (2017). "Disclosure Readability and the Sensitivity of Investors' Valuation Judgments to Outside Information." *The Accounting Review*, 92(4): 1-25.

Elliott, W.B., S. Grant, and K. Rennekamp (2017). "How Disclosure Features of Corporate Social Responsibility Reports Interact with Investor Numeracy to Influence Investor Judgments." *Contemporary Accounting Research*, 34(3): 1596-1621.

Libby, R. and K. Rennekamp (2016). "Experienced Financial Managers' Views of the Relationships among Self-Serving Attribution Bias, Overconfidence, and the Issuance of Management Forecasts: A Replication." *Journal of Financial Reporting*, 1(1): 131-136.

Libby, R., K. Rennekamp, and N. Seybert (2015). "Regulation and the Interdependent Roles of Managers, Auditors and Directors in Earnings Management and Accounting Choice." *Accounting, Organizations and Society*, 47(1): 25-42.

Elliott, W.B., K. Rennekamp, and B.J. White (2015). "Does Concrete Language in Disclosures Increase Willingness to Invest?" *Review of Accounting Studies*, 20(1): 839-865.

Rennekamp, K., K. Rupal, and N. Seybert (2015). "Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment." *The Accounting Review*, 90(2): 739-759.

Chen, X., K. Rennekamp, and H. Zhou (2015). "The Effects of Forecast Type and Performance-Based Incentives on the Quality of Management Forecasts." *Accounting, Organizations, and Society*, 46(1): 8-18.

Bloomfield, R., F. Hodge, P. Hopkins, and K. Rennekamp (2015). "Does Coordinated Presentation Help Credit Analysts Identify Firm Characteristics?" *Contemporary Accounting Research*, 32(2): 507-527.

Rennekamp, K. (2012). "Processing Fluency and Investors' Reactions to Disclosure Readability" *Journal of Accounting Research*, 50(5): 1319-1354.

Libby, R. and K. Rennekamp (2012). "Self-Serving Attribution Bias, Overconfidence, and the Issuance of Management Forecasts." *Journal of Accounting Research*, 50(1): 197-231.

## **RESEARCH MONOGRAPHS AND BOOK CHAPTERS**

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Bernhardt, N., M. Ellison, K. Rennekamp, and B.J. White (2023). "Language in Financial Disclosures." *Forthcoming chapter in the Handbook of Financial Decision Making (Elgar Publishing)*.

Bloomfield, R. and K. Rennekamp (2009). "From the Experimental Laboratory to the Virtual World: Applications for Financial Reporting Research." *Foundations and Trends in Accounting*, 3(2): 135-221.

## **WORKING PAPERS**

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Asay, S., C. Hinds, and K. Rennekamp. "Formatting Choices in Firms' Disclosures."

Balakrishnan, K., D. Bernard, K. Rennekamp, and B. Steenhoven. "Public Information and Capital Flows: Evidence from a Betting Market."

Clor-Proell, S., N. MacKenzie, K. Rennekamp, and K. Rupal. "Invest in what you know? How Investor-Customer Spillover Affects Reactions to Negative Firm Events."

Dey, A., J. Pacelli, and K. Rennekamp. "Understanding the Value of DEI Programs: Perspectives from Corporate Leadership."

Durney, M., L. Frederick, R. Guggenmos, and K. Rennekamp. "Disclosure Preparation and Managers' Explanations for Performance."

Guggenmos, R., K. Rennekamp, and X. Zhang. "The Cognitive Cost of Misreporting."

Holzman, E., B. Miller, K. Rennekamp, and A. Sauciac. "The Role of Punishment in Deterring the Spillover Effects of Corporate Misconduct."

Jackson, S., K. Rennekamp, and B. Steenhoven. "CEO Gender and Responses to Shareholder Activism."

Rennekamp, K., B. Steenhoven, and B.J. White. "Controlling Emotion in Firm Disclosures."

## **WORKS IN PROGRESS**

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Brightbill, K., K. Rennekamp, and J. Thornock. "Context Matters: The Effect of Hedging Language in Managerial Communications on Escalation of Commitment."

Frederick, L., K. Rennekamp, and X. Zhang. "Financial Education and the Overconfidence of Naïve Investors."

Frederick, L., K. Rennekamp, X. Zhang, and B.J. White. "Reporting Comparability and Investors' Confidence with ESG versus Conventional Investing."

## **INVITED PRESENTATIONS**

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- 2024 Indiana University (scheduled)
- 2024 Humboldt Universität zu Berlin (scheduled)
- 2024 Iowa State University (scheduled)
- 2023 Utah State University (scheduled)
- 2023 Tulane University (scheduled)
- 2023 University of Alberta Banff Accounting Conference (scheduled)
- 2023 University of Illinois Young Scholars Research Symposium
- 2023 University of Chicago
- 2023 University of Miami
- 2023 FARS Doctoral Consortium (invited panelist)
- 2022 Northeastern University
- 2022 ABO Doctoral Consortium, Invited Panelist
- 2022 Haskayne and Fox Accounting Conference
- 2022 University of Arizona
- 2022 University of Iowa, Sidney-Winter Lecture Series Conference
- 2022 FARS Doctoral Consortium (invited panelist)
- 2022 Cornell Behavioral Economics and Decision Research (BEDR) Lecture Showcase

2022 Carnegie Mellon University  
 2021 Contemporary Accounting Research Doctoral Consortium – Panel on Experimental Design  
 2021 Contemporary Accounting Research – Editors’ Panel on Experimental Research  
 2021 LMU Munich  
 2021 University of Washington - Seattle  
 2021 Villanova University/Lehigh University Joint Workshop  
 2021 University of Texas at Austin  
 2021 Emory University  
 2021 FARS Midyear Meeting (discussant)  
 2020 National Investor Relations Institute (NIRI) Big-I Conference  
 2020 eCornell Business Education and Research with Impact Series (invited panelist)  
 2020 AAA Doctoral Consortium, Research Breakout Session Leader  
 2020 FARS Doctoral Consortium, Keynote Speaker  
 2019 European Network for Experimental Accounting Research, Keynote Speaker  
 2019 Palmetto Symposium on Experimental Accounting Research  
 2019 University of Massachusetts-Amherst  
 2019 Tilburg University  
 2019 Research Summer Camp - Universität Bern (instructor)  
 2018 ABO Midyear Meeting (discussant)  
 2018 ABO Midyear Meeting (invited panelist)  
 2018 Cornell Financial Reporting Mini-Camp Conference  
 2018 University of Florida  
 2018 Erasmus University  
 2018 University of Amsterdam  
 2018 Arizona State University  
 2018 FARS Doctoral Consortium  
 2017 Universität Bern  
 2017 ABO Doctoral Consortium, Keynote Speaker  
 2017 University of Southern California  
 2017 Nanyang Technological University  
 2016 ABO Midyear Meeting (invited panelist)  
 2016 Cornell Financial Reporting Mini-Camp Conference  
 2015 *Accounting, Organizations & Society* 40<sup>th</sup> Anniversary Event  
 2014 ABO Midyear Meeting  
 2013 Indiana University  
 2013 University of Washington-Seattle  
 2013 Cornell University  
 2013 ABO Midyear Meeting  
 2011 University of Illinois at Urbana-Champaign  
 2011 University of Texas at Austin  
 2011 University of Alberta  
 2011 University of Massachusetts-Amherst  
 2011 University of Iowa  
 2011 University of Chicago  
 2011 Georgia Institute of Technology  
 2011 University of Pittsburgh  
 2011 ABO Midyear Meeting  
 2008 ABO Midyear Meeting

## SELECTED MEDIA MENTIONS

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[Recruiters: Highlight Your Company's Diversity, Not Just Perks and Pay](#), *Harvard Business School Working Knowledge* (November 30, 2022).

[Want More Responses to Your Job Ads? Tout Your Company's Diversity](#), *Inc.* (June 3, 2022).

[Hey, Employers: Job Hunters Really Want to See Your Diversity Data](#), *Insights by Stanford Business* (March 21, 2022).

[When it Comes to Being Aggressive on Wall Street, Women Face a Double Standard](#), *American Accounting Association* (April 19, 2021).

[The Big-I Analyzes Artificial Intelligence](#), *IR Update* (Fall, 2020).

[Study's Advice to Investors Glued to Smartphone Apps: Be Wary of those Little Audible Dings that Signal News](#), *American Accounting Association* (October 13, 2020).

[Data, Disclosure, and Sustainability Decision-Making](#), *eCornell Series on Business Education and Research with Impact* (July 30, 2020)

[Less Readable Disclosures Can Turn off Investors](#), *Accounting Web* (July 25, 2017)

[Easy-to-Read Financial Results Lower Reliance on Outside Sources](#), *IR Magazine* (July 3, 2017)

[The Art of Readable Financial Disclosures](#), *Insightful Accountant* (June 14, 2017)

[Watch Your Language: The Value of Clarity](#), *Cornell Enterprise Online* (May 3, 2017)

[Watch Your \(Disclosure\) Tone!](#), *D&A Magazine*, (November/December 2014)

[Research: Simple Writing Pays off \(Literally\)](#), *Harvard Business Review* (October 2012)

[IR Papers: Serve Bad News Fast](#), *Business Insider* (May 11, 2011)

## TEACHING EXPERIENCE

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*S.C. Johnson Graduate School of Management, Cornell University* Fall 2019 - present  
Instructor, NCC5000 Financial Accounting, Residential MBA Core Course

*S.C. Johnson Graduate School of Management, Cornell University* Fall 2018, Fall 2021  
Instructor, NRE5040 Economics of Accounting, Doctoral Seminar

*S.C. Johnson Graduate School of Management, Cornell University* Summer 2015-2018  
Instructor, NCCB5000 Financial Accounting, Executive MBA Core Course

*S.C. Johnson Graduate School of Management, Cornell University* Summer 2015-2017  
Instructor, NCCY5000 Financial Accounting, NYC Tech MBA Core Course

*S.C. Johnson Graduate School of Management, Cornell University*  
Instructor, NCC5500 Financial Accounting, Graduate-Level Course

Spring 2015

*The University of Illinois at Urbana-Champaign* Fall 2011, Spring 2013, Spring 2014  
Instructor, ACCY 301 Accounting Measurement and Disclosure, Undergraduate-Level Course

*S.C. Johnson Graduate School of Management, Cornell University*  
Instructor, NCC5500 Financial Accounting, Graduate-Level Course

Fall 2008

## **AWARDS**

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- 2022 AAA/ABO Outstanding Doctoral Dissertation Supervisor
- 2022 Nominee for Johnson Apple Teaching Award
- 2021 Journal of Accounting Research, Referee of the Year
- 2020 Journal of Accounting Research, Excellence in Refereeing Award
- 2021 FARS Midyear Meeting Outstanding Discussant
- 2020 AAA/ABO Outstanding Doctoral Dissertation Supervisor
- 2019 ABO Conference Outstanding Manuscript
- Johnson School Whitcomb Faculty Fellowship (2019-2020)
- Johnson Faculty Research Award (2018-2019)
- One of Poets and Quants' Best 40 under 40 Professors (2017)
- Half Century Faculty Research Fellow (2014-2016)
- Johnson School Teaching Honor Roll (2014- present)
- AAA Financial Accounting and Reporting Section, Best Dissertation (2013)
- PricewaterhouseCoopers LLP Faculty Fellow, University of Illinois (2012-2014)
- List of Teachers Ranked as Excellent, University of Illinois at Urbana-Champaign (2011-2014)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2009)
- Deloitte Foundation Doctoral Fellowship (2009-2011)
- Johnson School "4.5 Club" Recognition for Excellence in Teaching, Cornell University (2008)
- PhD Program Liaison to Faculty & Administration, Cornell University (2008 -2010)
- Graduate Student Fellowship, Cornell University (2006 - 2011)
- H.R. and Alberta Ponder Scholarship, University of Iowa (2004 - 2006)
- Union Pacific Scholarship, University of Iowa (2004 - 2006)

## **SERVICE**

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### **Internal**

#### Committees

- Member, Johnson Graduate School Curriculum Review Committee (2023 -
- Member, Johnson College of Business Faculty Advisory Committee (2023)
- Member, Johnson Graduate School Faculty Policy Committee (elected, 2023 – 2025)
- Member, Johnson Graduate School Dean Search Committee (2022-2023)
- CETAFE 2023 Conference Co-Coordinator (2022-2023)
- Faculty Advisor, MBA Student Community Impact Club (2022 – present)
- Member, SC Johnson College of Business Tenure Clock Harmonization Committee (2022)

- Chair, Johnson Graduate School Faculty Policy Committee (2021)
- Accounting Faculty Search Committee, Johnson College of Business (2021)
- Chair, Johnson Graduate School Academic Standards Committee (2020 –
- Member, Johnson College of Business Faculty Policy Committee (elected, 2020 – 2022)
- Member, Leadership Council on Combating Racism and Promoting Diversity, Inclusion, Equity, and Belonging (2020)
- Member, Johnson Graduate School Faculty Policy Committee (elected, 2019 – 2021)
- CETAFE 2020 Conference Co-Coordinator (2019-2020)
- Member, Johnson Graduate School Academic Standards Committee (2018 – 2020)
- Faculty Advisory Committee for the Behavioral Simulation Lab (2018 –
- MPS Accounting Program Committee, Cornell College of Business (2017 – 2018)
- Accounting Faculty Search Committee, Johnson School (2016 – 2017)
- Accounting Research Workshop Co-Coordinator, Johnson School (2015 – 2017)

#### Student Supervision

- Michael Durney, PhD Committee Co-Chair (first placement at The University of Iowa; AAA ABO Outstanding Doctoral Dissertation Award)
- Patrick Witz, PhD Committee Co-Chair (first placement at The University of Wyoming)
- Blake Steenhoven, PhD Committee Co-Chair (first placement at Queen’s University; AAA ABO Outstanding Doctoral Dissertation Award)
- Natasha Bernhardt, PhD Committee Co-Chair
- Lauren Frederick, PhD Committee Chair
- Asabe Danpollo, PhD Committee Member

#### External

##### Editorial Service

- Associate Editor, *Journal of Accounting Research* (2021 -
- Editor, *Contemporary Accounting Research* (2018 – 2022)
- Editorial Committee, AAA FARS Section 2021 Midyear Meeting
- Ad Hoc Editor, *Journal of Financial Reporting* (2017-2019)
- Editorial Board, *Journal of Financial Reporting* (2021 -
- Editorial Board, *The Accounting Review* (2018 -
- Editorial Board, *Accounting, Organizations and Society* (2017 -
- Editorial Board, *Behavioral Research in Accounting* (2017 –
- Editorial Board, *Accounting Horizons* (2015 -
- Editorial Board, *Contemporary Accounting Research* (2017-2018)
- Editorial Committee, AAA FARS Section 2018 Midyear Meeting
- Editorial Committee, AAA FARS Section 2017 Midyear Meeting

##### Committees and Other

- President, AAA FARS Section (2023-2024)
- President-Elect, AAA FARS Section (2022-2023)
- Member, AAA FARS Section Publications Committee (2020-2022)
- Chair, AAA Competitive Manuscript Award Committee (2019-2020)



- Chair, AAA ABO Section Publications Committee (2017-2020)
- Member, AAA Competitive Manuscript Award Committee (2018-2019)
- Member, AAA ABO Section Publications Committee (2015-2017)
- Coordinator, 2019 AAA ABO Doctoral Consortium
- Assistant Coordinator, 2018 AAA ABO Doctoral Consortium

Ad Hoc Reviewer

- *Accounting Horizons*
- *Accounting, Organizations and Society*
- *The Accounting Review*
- *Auditing: A Journal of Practice and Theory*
- *Behavioral Research in Accounting*
- *British Accounting Review*
- *Contemporary Accounting Research*
- *European Accounting Review*
- *Journal of Accounting and Economics*
- *Journal of Accounting Research*
- *Journal of Accounting and Public Policy*
- *Journal of Applied Accounting Research*
- *Journal of Behavioral Finance*
- *Journal of Business Finance and Accounting*
- *Journal of Financial Reporting*
- *Journal of Strategic Marketing*
- *Management Science*
- *Organizational Behavior and Human Decision Processes*
- *Review of Accounting Studies*

**PROFESSIONAL EXPERIENCE & CERTIFICATIONS**

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**Chartered Financial Analyst (CFA), CFA Institute**

**Charlottesville, VA**

Passed Level I Examination, June 2002  
 Passed Level II Examination, June 2003  
 Passed Level III Examination, June 2004

**United States Department of the Interior**

**Washington, DC**

Financial Analyst, 2002 – 2004

**Federal Accounting Standards Advisory Board**

**Washington, DC**

Visiting Detailee – Special Project, 2004 (February – April)

**POSITIONS IN THE COMMUNITY**

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**Village of Cayuga Heights**

**2021 -**

*Deputy Treasurer*

**Village of Cayuga Heights Board of Trustees**  
*Trustee*

**2020 -**

**Cayuga Heights Elementary School PTA**  
*Treasurer*

**2018 - 2020**

**Cornell Childcare Center Quarterly Business Review Committee**  
*Parent Representative*

**2014 - 2020**