

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

Nakashimato Professor of Accounting, Cornell University, 2024 -
Professor of Accounting, Cornell University, 2022 - 2024
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

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

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

PEER-REVIEWED JOURNAL ARTICLES

Jackson, S., K. Rennekamp, and B. Steenhoven (2024). "CEO Gender and Responses to Shareholder Activism." Forthcoming in *Contemporary Accounting Research*.

Clor-Proell, S., N. MacKenzie, K. Rennekamp, and K. Rupar (2023). "Invest in what you know? How Investor-Customer Spillover Affects Reactions to Negative Firm Events." *Accounting, Organizations, and Society*, 111 (2023).

Choi, J., J. Pacelli, K. Rennekamp, and S. Tomar (2023) "Do Jobseekers Value Diversity Information? Evidence from a Field Experiment and Human Capital Disclosures." *Journal of Accounting Research*, 61(3):695-735.

Guggenmos, R., K. Rennekamp, K. Rupal, and S. Wang (2022). "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. Rupal, 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. Rugar, 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

Cade, N., K. Rennekamp, and A. Winn (2024). "Determinants and Consequences of Linguistic Characteristics in Firm Disclosures." Invited chapter forthcoming in the 2nd edition of the Routledge Companion to Behavioral Accounting Research.

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

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."

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."

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

WORKS IN PROGRESS

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."

Rennekamp, K., M. Sethuraman, and J. Wei. "A Mixed-Methods Investigation of Casting in Conference Calls."

INVITED PRESENTATIONS

2025 Humboldt Universität zu Berlin (scheduled)

2025 University of South Carolina (scheduled)

2025 University of Pittsburgh (scheduled)

2025 Iowa State University (scheduled)

2025 University of Southern California (scheduled)

2025 Nanyang Technological University (scheduled)

2024 RAST Conference (discussant)

2024 Utah State University

2024 ABO Doctoral Consortium, Keynote Speaker

2024 European Network for Experimental Accounting Research Conference, Discussant

2024 University of California – San Diego

2024 Indiana University
 2023 Tulane University
 2023 University of Alberta Banff Accounting Conference
 2023 University of Illinois Young Scholars Research Symposium (discussant)
 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* 40th 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

[The Role CEO Gender Plays when Activist Investors Emerge](#), *Forbes* (August 20, 2024).

[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

<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NCC5000 Financial Accounting, Residential MBA Core Course	Fall 2019 - present
<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NRE5040 Economics of Accounting, Doctoral Seminar	Fall 2018, 2021, 2023
<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NCCB5000 Financial Accounting, Executive MBA Core Course	Summer 2015-2018
<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NCCY5000 Financial Accounting, NYC Tech MBA Core Course	Summer 2015-2017
<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NCC5500 Financial Accounting, Graduate-Level Course	Spring 2015
<i>The University of Illinois at Urbana-Champaign</i> Instructor, ACCY 301 Accounting Measurement and Disclosure, Undergraduate-Level Course	Fall 2011, Spring 2013, Spring 2014
<i>S.C. Johnson Graduate School of Management, Cornell University</i> Instructor, NCC5500 Financial Accounting, Graduate-Level Course	Fall 2008

AWARDS

- 2022 AAA/ABO Outstanding Doctoral Dissertation Supervisor
- 2022 Nominee for Johnson Apple Teaching Award
- 2021 Journal of Accounting Research, Referee of the Year
- 2021 FARS Midyear Meeting Outstanding Discussant
- 2020 Journal of Accounting Research, Excellence in Refereeing Award
- 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

Internal

Committees

- Chair, Johnson Graduate School Faculty Policy Committee (Spring 2024)
- Chair, Accounting Faculty Search Committee, Johnson Graduate School (2023-2024)
- Member, Johnson Graduate School Curriculum Review Committee (2023 – 2024)
- Member, Johnson College of Business Faculty Advisory Committee (2023)
- Member, Johnson Two-Year MBA Curriculum Review Committee (2023-2024)
- Member, Johnson Graduate School Faculty Policy Committee (elected, 2023 – 2025)
- Chair, Accounting RTE Faculty Search Committee (2022-2023)
- 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)
- Member, Accounting Faculty Search Committee, Johnson College of Business (2021)
- Chair, Johnson Graduate School Academic Standards Committee (2020 – present)
- 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 (first placement at The University of Wyoming)
- Lauren Frederick, PhD Committee Member
- Asabe Danpollo, PhD Committee Member
- Andrew Cooney, PhD Faculty Mentor
- Jiexin Wei, PhD Faculty Mentor

External

Editorial Service

- Associate Editor, *Management Science* (2023 -
- 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, *Review of Accounting Studies* (2024 -
- 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

- Program Coordinator, AAA FARS Section 2025 Midyear Meeting (2024-2025)
- Chair, AAA FARS Section Nominations Committee (2024-2025)
- 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 Accounting Research*
- *Management Science*
- *Organizational Behavior and Human Decision Processes*
- *Review of Accounting Studies*

PROFESSIONAL EXPERIENCE & CERTIFICATIONS

Chartered Financial Analyst (CFA), CFA Institute Passed Level I Examination, June 2002 Passed Level II Examination, June 2003 Passed Level III Examination, June 2004	Charlottesville, VA
United States Department of the Interior Financial Analyst, 2002 – 2004	Washington, DC
Federal Accounting Standards Advisory Board Visiting Detailee – Special Projects, 2004 (February – April)	Washington, DC

POSITIONS IN THE COMMUNITY

Ithaca City School District - Board of Education Audit Committee <i>Member</i>	2024 -
Village of Cayuga Heights <i>Deputy Treasurer</i>	2021 -
Village of Cayuga Heights Board of Trustees <i>Trustee</i>	2020 -
Cayuga Heights Elementary School PTA <i>Treasurer</i>	2018 - 2020
Cornell Childcare Center Quarterly Business Review Committee <i>Parent Representative</i>	2014 - 2020