Mani Sethuraman

(MBA Class of 1976 Professor in Management)

Samuel Curtis Johnson Graduate School of Management
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Employment

Cornell University, Samuel Curtis Johnson Graduate School of Management

Associate Professor of Accounting	July 2024 – Present
Assistant Professor of Accounting	July 2016 – June 2024

Education

Ph.D., *Business Administration*, Duke University (2016), Durham NC
MBA, *Finance/Accounting*, Duke University, Durham NC
M.S., *Electrical and Computer Engineering*, University of Florida, Gainesville FL
M.S., *Physics*, BITS Pilani, India
B.E., *Electrical Engineering*, BITS Pilani, India

Research Interests

Management Communications, Financial Reporting, Conference Calls, Investor Relations, Information Intermediaries, Credit/Debt Markets, Corporate Governance

Publications/Accepted Papers (peer-reviewed journal articles)

[1] Mayew, William J., Mani Sethuraman, and Mohan Venkatachalam (2015) *"MD&A Disclosure and the Firm's Ability to Continue as a Going Concern"* The Accounting Review, 90(4):1621-1651
- Cited in the AAA Comment Letter to the FASB (REF 2013-300 #39)
- Harvard Law School Forum on Corporate Governance and Financial Regulation (August 2013)
- https://doi.org/10.2308/accr-50983

[2] Mani Sethuraman (2019) *"The Effect of Reputation Shocks to Rating Agencies on Corporate Disclosures"* The Accounting Review, 94(1):299-326
- Dissertation (Duke University)
- https://doi.org/10.2308/accr-52114

[3] Dikolli, Shane S., John Heater, William J. Mayew, and Mani Sethuraman (2020) *"Chief Financial Officer Co-option and Chief Executive Officer Compensation"* Management Science, 67(3):1939-55
- Cited in WSJ (Online), CFO.com, CFODive.com, CEO World
- https://doi.org/10.1287/mnsc.2019.3519

[4] Mayew, William J., Mani Sethuraman, and Mohan Venkatachalam (2020) *"Individual Analysts' Stock Recommendations, Earnings Forecasts, and the Informativeness of Conference Call Question and Answer Sessions"* The Accounting Review, 95(6):311-337
- https://doi.org/10.2308/tar-2017-0226

[5] Nallareddy, Suresh., Mani Sethuraman, and Mohan Venkatachalam (2020) *"Changes in Accrual Properties and Operating Environment: Implications for Cash Flow Predictability"* Journal of Accounting and Economics, 69(2-3), April-May 2020
- https://doi.org/10.1016/j.jacceco.2020.101313

[6] Kim, Eunjee., Mani Sethuraman, and Thomas Steffen (2021) *"The Informational Role of Investor Relations: Evidence from the Debt Market"* The Accounting Review, 96(6):275-302
- https://doi.org/10.2308/TAR-2018-0711

[7] Rennekamp, Kristina., Mani Sethuraman, and Blake Steenhoven (2022) *"Engagement in Earnings Conference Calls"* Journal of Accounting and Economics, 74(1), August 2022
- Winner of the AAA ABO Conference Outstanding Manuscript Award (2019)
- https://doi.org/10.1016/j.jacceco.2022.101498
- Featured in Cornell JCB "Research with Impact" series – video link

[8] Chattopadhyay, Akash., Nayana Reiter, and Mani Sethuraman (2026) *"Choosing the Stage: The Strategic Role of Disclosure Venues in Guidance Revisions",* Contemporary Accounting Research (Forthcoming) 2026

- 2025 Contemporary Accounting Research Conference paper

Working Papers

Kim, Eunjee., Mani Sethuraman, and Shuran Zhang *"The Effect of Directors on Investor Relations: Evidence from Proxy Fight Experiences"*

- Presentations: AAA FARS 2023 Conference, Cornell University, Texas A&M University, 2023 Lone Star Accounting Conference, Washington University, Northwestern University, 2024 Minnesota Empirical Accounting Conference

Guest, Nicholas., Ashish Ochani, and Mani Sethuraman *"The Financial Media and Shareholder Types"*

- Duke University School of Law – GFMC – The FinReg Blog
- Columbia Law School – The CLS Blue Sky Blog
- Presentations: Bocconi University, Cornell University, University at Buffalo, University of North Texas, 2021 BYU Accounting Research Symposium, 2024 Haskayne and Fox Accounting Conference

Campbell, Brett., Mani Sethuraman, and Thomas Steffen *"Detecting the Impact of Economic Narratives: Insights from Religious Sermons"*

- Yale Insights
- Presentations: University of Connecticut, Yale University, 2022 BYU Accounting Research Symposium, 2025 Conference on Financial Economics and Accounting

Rennekamp, Kristina., Mani Sethuraman, and Jiexin Wei *"How Does Company Casting Behavior Affect Investor Perceptions?"*

- Presentations: Cornell University, 2025 ABO Research Conference

Agarwal, Nishant., Abdul Khizer, and Mani Sethuraman *"Information Environment and the Uniqueness of Firms' Cost Allocation"*

- Presentations: Boston University, Cornell University, Singapore Management University, University of Missouri at Columbia

Sethuraman, Mani., and Thomas Steffen *"What Makes a CEO? A Conjoint Analysis of Investor Preferences for CEO Attributes"*

- Presentations: 2025 Four School Accounting Conference, Yale SOM Faculty Seminar, University of Nebraska – Lincoln, National University of Singapore, 2026 Dartmouth Accounting Winter Conference, Southern Methodist University, Baruch College, The Mediterranean Accounting Conference (TMAC 2026)
- Best Paper Award, TMAC 2026 Conference

Awards & Honors

MBA Class of 1976 Professorship in Management (Endowed Chair)	2026
Best Paper Award – 2026 TMAC Conference	2026
Johnson School Curriculum Development Award (Cornell SC Johnson Award)	2025
Clifford H. Whitcomb Faculty Fellowship (Cornell SC Johnson Award)	2025
HARC 2024 Best Reviewer Award	2024
Class of 2023 AMBA/1-Year MBA Core Faculty Award (Cornell)	2023
Jean F. Rowley Research Excellence Award (Cornell SC Johnson Award)	2022
Half Century Faculty Research Fellowship (Cornell SC Johnson Award)	2021
AAA ABO Conference Outstanding Manuscript Award	2019
Outstanding Contribution in Reviewing (AOS Journal)	2017
Deloitte Foundation Doctoral Fellowship	2015
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2015
Duke University Graduate Fellowship	2011-2016
Duke Fuqua Scholar Award	2008
University of Florida Graduate Assistant Scholarship	2000-2001

Service – External

Editorial Board Member: *The Accounting Review (2020-present); Contemporary Accounting Research (2023-present)*

Conference Reviewer: *Cornell – CETAFE Conference (2023); Hawaii Accounting Research Conference (2024, 2023, 2020); MIT Sloan Asia Conference in Accounting (2022); USC – CETAFE Conference (2022); Conference on Financial Economics and Accounting – CFEA (2019); CAAA Annual Conference (2019); AAA FARS Midyear Meeting (2015-2025); USC – CETAFE Conference (2025)*

Ad-hoc Referee / Journal Reviewer: *The Accounting Review; Management Science; Journal of Accounting Research; Journal of Accounting and Economics; Contemporary Accounting Research; Review of Accounting Studies; Journal of Finance; Accounting Horizons; Advances in Accounting; Accounting and Business Research; Journal of Financial Reporting; Research Grants Council of Hong Kong; European Accounting Review; Accounting, Organizations, and Society; Journal of Business Ethics; Journal of Business Finance and Accounting; Journal of Accounting and Public Policy*

Service – Internal (Cornell)

Chair - Johnson School AI Curriculum and Research Initiatives Advisory Group	2026
Dissertation Committee – Shiying Wang (M&O)	2026
Dissertation Committee – Michael Lee (Accounting)	2026
Member – Johnson OTIM Area Faculty Search Committee	2026
Member – Johnson Academic-Industry Workshop on AI Organization Committee	2025-2026
Member – Johnson EMBA NYC Program Committee	2025-2027
Member – Johnson Faculty Policy Committee (JFPC)	2025-2027
Member – College of Business Education Policy Committee (CEPC)	2024-2026
Member – Generative AI Task Force (Johnson School)	2025
Dissertation Committee – Fred Asante (Accounting) – Placement: Penn State	2026
Dissertation Committee – Jiawen Yan (Accounting) – Placement: NUS	2025
Faculty Advisor – Student Club (MSBA Class of 2024)	2024
Member – Johnson Accounting Area Faculty Search Committee	2023
Organizing Committee – CETAFE Conference	2023
Dissertation Committee – Hassan Ilyas (Finance) – Placement: Boston Consulting	2023
Dissertation Committee – Ashish Ochani (Accounting) – Placement: SUNY Binghamton	2023
Dissertation Committee – Pradeep Muthukrishnan (Finance) – Placement: Tulane	2022
Dissertation Committee – Isaac Green (Finance) – Placement: San Diego State Univ	2022
Dissertation Committee – Eunjee Kim (Accounting) – Placement: Texas A&M	2021

Invited Talks, Workshops, & Conferences (**Presenter; *Discussant)

London School of Economics**	*(Planned)*	2027
Rotman Accounting Research Conference, Toronto	*(Planned)*	2026
The Mediterranean Accounting Conference (TMAC)**/*		2026
Cornell Academic-Industry Workshop on the Business of AI**		2026
Frontiers of AI Summit, Cornell Tech		2026
Baruch College**		2026
Dartmouth Accounting Winter Conference**		2026
National University of Singapore**		2026
HKUST Accounting Research Symposium*		2025
Harvard Business School IMO Conference		2025
McGill Accounting Research Conference (MARC)		2025
Risk Governance Research Symposium, NCSU, Raleigh		2025
Accounting Empirical Research Conference, University of Minnesota		2025
Four School Accounting Research Conference, NYU		2025
Review of Accounting Studies (RASt) Journal Conference, UW at Seattle		2024
Duke/UNC Accounting Research Fall Camp		2024

UIC Accounting Research Conference	2024
Kellogg Accounting Conference	2024
Yale Summer Accounting Conference	2024
Haskayne and Fox Accounting Conference**	2024
Colorado Summer Accounting Research Conference	2024
Cornell Accounting Summer Mini-Conference	2024
Penn State Accounting Research Conference	2024
Balyasny Asset Management L.P – Quantitative Seminar Series**	2024
Accounting Empirical Research Conference, University of Minnesota**	2024
10th Annual Cherry Blossom Conference, GWU, Washington DC	2024
Northwestern University**	2024
Arizona State University Cactus Conference	2024
JAAF-ATP India Symposium (IIMK, India)*	2024
Accounting Research Conference (ISB, India)*	2023
Duke/UNC Accounting Research Fall Camp	2023
UIC Accounting Research Conference, Chicago	2023
Rotman Accounting Research Conference, Toronto	2023
Colorado Summer Accounting Research Conference	2023
Risk Governance Research Symposium, NCSU, Raleigh	2023
Accounting Research Conference – University of Notre Dame	2023
Cornell University – CETAFE Conference	2023
Washington University**	2023
9th Annual Cherry Blossom Conference, GWU, Washington DC	2023
AAA FARS Midyear Meeting	2023
Bocconi University**	2022
Contemporary Accounting Research (CAR) Conference	2022
UIC Accounting Research Conference, Chicago	2022
Rotman Accounting Research Conference, Toronto	2022
INSEAD Accounting Symposium	2022
University of Southern California – CETAFE Conference	2022
26th Finance Theory Group Meeting – Cornell University	2022
Society of Quantitative Analysts**	2021
Nanyang Business School, NTU**	2021
University of Missouri-Columbia**	2021
University of Toronto**	2021
Harvard Business School**	2021
Accounting Research Conference (ISB, India)**	2021
Review of Accounting Studies (RASt) Journal Conference, USC	2021
UIC Accounting Research Conference	2021
McGill Accounting Research Conference (MARC)	2021
Singapore Management University**	2020
Boston University**	2020
Accounting Research Conference (IIM-B, India)**	2020
AAA FARS Midyear Meeting*	2020
Review of Accounting Studies (RASt) Journal Conference, Stanford University	2020
University of Michigan, Ann Arbor**	2019
Erasmus University**	2019
Intelligent Information Retrieval in Accounting and Finance (Peking University)**	2019
University of Southern California – CETAFE Conference**	2019
Dartmouth Accounting Research Conference*	2019
McGill Accounting Research Conference (MARC)*	2019
UNC/Duke Accounting Research Fall Camp	2019
Duke Accounting Theory Summer School	2019
Columbia University – Junior Accounting Faculty Conference	2019
Harvard Business School IMO Conference	2018-2019
Dartmouth Accounting Research Conference**	2018

Cornell Accounting Summer Mini-Conference**	2018
6th Annual Cherry Blossom Conference, GWU, Washington DC	2018
CMU Accounting Symposium and Mini-Conference	2018
AAA FARS Midyear Meeting	2018
Penn State Accounting Research Conference	2017-2018
Rensselaer Polytechnic Institute**	2017
CMU Accounting Symposium and Mini-Conference**	2017
Accounting Research Conference (ISB, India)**	2017
AAA FARS Midyear Meeting**/*	2017
Rotman Accounting Research Conference, Toronto	2017
AAA New Faculty Consortium	2017
Dartmouth Accounting Research Conference	2017
AAA Annual Meeting	2017
Cornell Accounting Summer Mini-Conference	2016-2019
Dartmouth Accounting Research Conference*	2016
Boston College**	2016
Cornell University**	2016
Dartmouth College**	2016
Harvard Business School**	2016
Indiana University**	2016
Texas A&M University, College Station**	2016
University of Colorado, Boulder**	2016
University of Pennsylvania**	2016
University of Southern California**	2016
University of Texas, Austin**	2016
Yale University**	2016
AAA FARS Midyear Meeting*	2016
AAA Annual Meeting*	2015
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2015
AAA Accounting PhD Rookie Recruiting and Research Camp**	2015
Southeast Summer Accounting Research Conference (SESARC), Atlanta	2015
AAA FARS Doctoral Consortium	2014
Northwestern Advanced/Causal Inference Workshop, Chicago/Durham	2014
NASD OMX Conference on Capital Markets, UT Austin	2014
AAA Southeast Region Meeting**	2013
Trans-Atlantic Doctoral Conference, London Business School**/*	2013
Global Issues in Accounting Conference, UNC, Chapel Hill	2013-2014
Journal of Business Finance & Accounting Conference	2013, 2016
Duke/UNC Accounting Research Fall Camp	2011-2018

Teaching Interests

Financial Accounting and Reporting, Financial Statement Analysis, Empirical Research Methods

Teaching

Cornell

Accounting PhD Seminar, Johnson PhD Spring 1H	(5.00 out of 5.00)	2026
Financial Accounting, (Johnson EMBA NYC Metro)	(4.93 out of 5.00)	2025
Financial Accounting, (Johnson Cornell Tech MBA)	(4.89; 4.72 out of 5.00)	2025
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.76; 4.59; 4.78 out of 5.00)	2024
Accounting PhD Seminar, Johnson PhD Spring 2H	(5.00 out of 5.00)	2024
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.70; 4.84; 4.88 out of 5.00)	2023
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.59; 4.85 out of 5.00)	2022
Data Analysis Techniques in Accounting Research, ISB	(PhD Seminar)	2022
Financial Accounting, (Johnson AMBA / Tech MBA)	(4.78; 4.81 out of 5.00)	2022
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.65; 4.51 out of 5.00)	2021
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.66; 4.74 out of 5.00)	2020

Financial Accounting, (Johnson AMBA / Tech MBA)	(4.90; 4.68 out of 5.00)	2020
Corporate Fin. Reporting I, (Dyson Undergraduate)	(4.55; 4.75 out of 5.00)	2019
Intermediate Accounting I, (Dyson Undergraduate)	(4.66; 4.60 out of 5.00)	2018
Financial Accounting, (Johnson Tech MBA)	(4.97 out of 5.00)	2018
Intermediate Accounting I, (Dyson Undergraduate)	(4.84; 4.87 out of 5.00)	2017
Intermediate Accounting I, (Dyson Undergraduate)	(4.80; 4.76 out of 5.00)	2016

Duke

Financial Accounting Preterm Review, Duke (MBA)	(6.70 out of 7.00)	2015
Financial Accounting, Duke (Undergraduate)	(4.73 out of 5.00)	2014
Summer Math Review, Duke (MBA)	(6.33; 6.60; 6.72 out of 7.00)	2012-2014

Media Mentions

"Cornell convenes leaders to explore AI's business impact", Better Business Chronicles, June 17, 2026

"Where tech meets tradition: Cornell MBAs graduate", Inside SC Johnson, May 21, 2026

"AI Opens New Frontiers in Finance" by Alison Fromme, Cornell BusinessFeed, April 16, 2024

"Sermons with Stories of Debt Can Help Churchgoers Stay Frugal" Yale Insights April 18, 2023

"The Connection Between a Firm's Investor Base and Media Coverage" The Columbia Law School Blue Sky Blog May 12, 2022

"The Media Goes Where They're Needed" Duke Law School FinReg Blog April 27, 2022

"Forget stock price, 'soft information' key to Coinbase first earnings" Cornell Chronicle May 12, 2021.

"Investors to mirror 'Fed Speak' after policy announcement" Cornell Chronicle March 17, 2021.

"CEOs Bring in Big Bucks, Even More When a CFO is Hired After Them" by John Heater, CEO World, September 10, 2020.

"*New Research Finds When CFO is Hired After CEO, CEO Earnings Increase by About 10%",* by Ashley Smith, INFORMS.ORG, August 27, 2020.

"On Earnings Calls, Cynics Move Markets More", Fuqua Insights, March 23, 2020.

"CEO Pay is Higher when the CFO is Newly Hired" by David McCann, CFO.com, December 9, 2019.

"The CEO-CFO Relationship and Executive Compensation" by Michael Blanding, News wise, University of Virginia Darden School of Business, December 6, 2019.

"CEOs make more money when they hire their CFOs" by Robert Freedman, CFODive.com, December 5, 2019.

"CEOs' compensation climbs if they appoint CFO, research suggests" by Mark Maurer, The Wall Street Journal, December 5, 2019.

"CEOs get paid more when they pick CFO, report finds" by Morgan Haefner, Becker's Hospital CFO Report, December 5, 2019.

"Incumbent CEOs working with new CFOs earn 10% more money" Fuqua Insights, December 2, 2019.

"A Manager's Word Choice May Help Predict Bankruptcy", Duke News Release, January 13, 2015.

"The Morning Ledger: Executives to Be Held More Accountable for 'Going Concern' Disclosures", CFO Journal (WSJ Online), August 28, 2014.

"Executive Responsibility for 'Going Concern' Disclosures Increases", CFO Journal (WSJ Online), August 27, 2014.

"MD&A Disclosure and the Firm's Ability to Continue as a Going Concern", Harvard Law School Forum on Corporate Governance and Financial Regulation, August 22, 2013.

"FASB Fine-Tunes Footnote Disclosure", CFO.com, July 2, 2013.

Computing

Programming Languages: PERL, PYTHON
Software Packages: SAS, STATA, LIWC, PRATT
Algorithms: Computational Linguistics, Machine Learning, Predictive Analytics, Generative AI

Previous Employment

Business Program Manager, IBM Corporation, Research Triangle Park, NC
Information Security Engineer, IBM Corporation, Research Triangle Park, NC
Associate Consultant, CITIBANK, Mumbai, India