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## Karthik Ramanna

ASSISTANT PROFESSOR OF BUSINESS ADMINISTRATION

UNIT	ACCOUNTING AND MANAGEMENT
CONTACT	<a href="#">(617) 384-5739</a> <a href="#">Send E-Mail</a>
INTERESTS	corporate accountability, corporate governance, globalization, government and business, international accounting, more >

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Karthik Ramanna is an assistant professor of business administration in the accounting and management unit at Harvard Business School. In the 2011-2012 academic year, he will teach the first-year M.B.A. course "Leadership and Corporate Accountability." Previously, he taught the first-year M.B.A. course "Financial Reporting and Control." Occasionally, Karthik co-teaches in HBS' executive programs ("Finance for Senior Executives") and doctoral programs.

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**FEATURED WORK**

[A FRAMEWORK FOR RESEARCH ON CORPORATE ACCOUNTABILITY REPORTING](#)  
 HARVARD BUSINESS SCHOOL WORKING PAPER, NO. 12-021

In January 2013, Harvard Business School, in collaboration with the *Journal of Accounting & Economics*, will host a conference on research in corporate accountability reporting to address the "growing number of for-profit corporations across the world [that] have started voluntarily augmenting their annual financial reports with reports on 'corporate sustainability,' 'corporate social responsibility,' and 'corporate environmental performance'..." This paper provides some conceptual framing on the phenomenon of corporate accountability reporting. In particular, such reporting is seen as arising from a delegator's (e.g., a citizenry) demand to hold a delegate (e.g., shareholders) to account. When effective, corporate accountability reporting can internalize certain externalities into resource allocation decisions by management, shareholders, and other stakeholders. However, doing so will not always serve shareholders' interests. I leverage the positive accounting literature's current understanding of properties of financial reports to develop some basic hypotheses on corporate accountability reporting. I argue that an accountability reporting system is likely to be more useful if it: (1) accommodates for a delegate's information advantage over her delegator; (2) produces periodic performance and position reports; and (3) has a mutually agreeable due process to match across periods the actions of delegates and the outcomes of those actions. Further refinement and tests of these hypotheses are likely to help us better understand some of the fundamental questions in corporate accountability reporting.

[THE INTERNATIONAL POLITICS OF IFRS HARMONIZATION](#)  
 HARVARD BUSINESS SCHOOL WORKING PAPER, NO. 11-132

The globalization of accounting standards as seen through the proliferation of IFRS worldwide is one of the most important developments in corporate governance over the last decade. I offer an analysis of the international political dynamics of countries' IFRS harmonization decisions. The analysis is based on a field study of three jurisdictions in particular: Canada, China, and India. Across these jurisdictions, I first describe unique elements of domestic political economies that are shaping IFRS policies. Then, I inductively isolate two principal dimensions that can be used to characterize these jurisdictions' IFRS responses: proximity to existing political powers at the IASB; and own potential political power at the IASB. Based on how countries are classified along these dimensions, I offer predictions, *ceteris paribus*, on countries' IFRS harmonization strategies. The analysis and framework in this paper can help broaden the understanding of accounting's globalization.

