

MOHAN VENKATACHALAM

Associate Professor of Accounting
Fuqua School of Business
Duke University, PO Box 90120
Durham, North Carolina 27708

Phone: (919) 660-7859
Fax: (919) 660-7971
E-mail: vmohan@duke.edu
<http://www.duke.edu/~vmohan>

Education

Ph.D. Accounting (1996)
University of Iowa
Dissertation: Value-Relevance of Banks' Derivatives Disclosures.
Advisor: Daniel W. Collins
CIMA (1990)
Chartered Institute of Management Accountants, London
ACA (1987)
The Institute of Chartered Accountants of India, India
BCom (1986)
University of Madras, India

Teaching and Professional Experience

Duke University (2002-present)
Associate Professor

Stanford University (1996-2002)
Assistant Professor

Suhail & Saud Bahwan, Muscat, Sultanate of Oman (1988-90)
Audit Executive

Chemicals & Plastics India Ltd., Madras, India (1987-88)
Business Accountant

Published Papers

Balakrishnan, R. T. Linsmeier, and M. Venkatachalam. 1996. Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure. *The Accounting Review* 71: 183-205.

Venkatachalam, M. 1996. Value-Relevance of Banks' Derivatives Disclosures. *Journal of Accounting and Economics* 22: 327-355.

Linsmeier, T., D. Thornton, M. Venkatachalam, and M. Welker. 2002. The Effect of Mandated Market Risk Disclosures on Trading Volume Sensitivity to Interest Rate, Exchange Rate, and Commodity Price Movements. *The Accounting Review* 77: 343-377.

Jiambalvo, J., S. Rajgopal, and M. Venkatachalam. 2002. Institutional Ownership and the Extent to which Stock Prices Reflect Future Earnings. *Contemporary Accounting Research* 19: 177-145.

Rajgopal, S., M. Venkatachalam, and S. Kotha. 2002. Managerial Actions, Stock Returns, and Earnings: The Case of Business-to-Business Internet Firms. *Journal of Accounting Research* 40: 529-556.

- Abstracted in *The CFA Digest*, Vol. 32, No. 4 (November 2002).

Beaver, W., and M. Venkatachalam. 2003. Differential Pricing of Components of Bank Loan Fair Values. *Journal of Accounting Auditing and Finance* 18: 41-67.

Rajgopal, S., M. Venkatachalam, and S. Kotha. 2003. The Value-Relevance of Network Advantages: The Case of E-Commerce Firms. *Journal of Accounting Research* 41: 135-162.

- Abstracted in *The CFA Digest*, Vol. 33, No. 3 (August 2003).

Rajgopal, S., T. Shevlin, and M. Venkatachalam. 2003. Does the Stock Market Fully Appreciate the Implications of Leading Indicators for Future Earnings? Evidence from Order Backlog. *Review of Accounting Studies* 8: 461-492.

Kotha, S., S. Rajgopal, and M. Venkatachalam. 2004. The Role of Online Buying Experience as a Competitive Advantage: Evidence from Third-Party Ratings for E-Commerce Firms. *Journal of Business* 77: 109-133.

Desai, H., S. Rajgopal, and M. Venkatachalam. 2004. Value-Glamour and Accruals mispricing: One Anomaly or Two. *The Accounting Review* 79: 355-385.

Davila, A., and M. Venkatachalam. 2004. The Relevance of Non-financial Performance Measures for CEO Compensation: Evidence from the Airline Industry. *Review of Accounting Studies* 9: 463-464.

Discussions

Venkatachalam, M. 1999. Are 20-F Reconciliations between IAS and US-GAAP Value-Relevant? A discussion. *Journal of Accounting and Economics* 26: 313-318.

Venkatachalam, M. 2001. Discussion of Corporate Disclosure Practices, Institutional Investors and Stock Return Volatility. *Journal of Accounting Research* 38: 203-207.

Published Comment Letters to FASB - AAA/FASB Financial Accounting Standards Committee

Comments on the FASB's Proposals on Consolidating Special-Purpose Entities and Related Standard Setting Issues. 2003. (Principal Co-authors: Botosan, C.A., D.E. Hirst, and M. Venkatachalam). *Accounting Horizons* 17: 161-173.

Commentary on the IASB's Exposure Draft on Business Combinations. 2004. (Principal Co-authors: Beatty, A.L., P.M. Fairfield, M. Venkatachalam and L. Vincent). *Accounting Horizons* 18: 55-64.

Evaluation of the IASB's Proposed Accounting and Disclosure Requirements for Share-Based Payment. 2004. (Principal Co-authors: Botosan, C.A., and D.E. Hirst). *Accounting Horizons* 18: 65-76.

Response to FASB Exposure Draft: Accounting Changes and Error Corrections. 2004. (Principal co-authors: Holly Ashbaugh, and Patricia Fairfield). *Accounting Horizons* 18: 255-262.

Response to the FASB's Exposure Draft on Share-Based Payment: An Amendment of FASB Statements No. 123 and No. 95. 2005. (Principal co-authors: Christine Botosan, Eric Hirst and Paquita Davis-Friday). *Accounting Horizons* 19: 101-114.

Response to the FASB's Exposure Draft on Fair Value Measurements. 2005. (Principal co-authors: Patrick Hopkins, Karen Nelson, and Mohan Venkatachalam). *Accounting Horizons* forthcoming.

Working Papers

Choudhary, P., S. Rajgopal, and M. Venkatachalam. 2005. Accelerated Vesting of Stock Options in Anticipation of SFAS 123R.

Rajgopal, S., and M. Venkatachalam. 2005. Financial Reporting Quality and Idiosyncratic Return Volatility over the Last Four Decades.

Pincus, M., S. Rajgopal, and M. Venkatachalam. 2005. The Accrual Anomaly: International Evidence.

Bowen, R., S. Rajgopal, and M. Venkatachalam. 2005. Accounting Discretion, Corporate Governance and Firm Performance.

Subramanyam, K.R. 2005. Earnings, Cash Flows, and Ex post Intrinsic Value of Equity.

Collins, D., and M. Venkatachalam. 1996. Derivatives Disclosures and Interest Sensitivity of Commercial Banks.

Work-in-progress

Rajgopal, S., D. Taylor, and M. Venkatachalam. Professional Negotiators for New CEO Pay: An Empirical Investigation.

Francis, J., M. Venkatachalam and Y. Zhang. Do short sellers convey information about changes in earnings expectations or risk?

Ph.D. Thesis Supervision

Thesis Committee Member: Elizabeth, Demers, “Equity Valuation and the Determinants of Equity Risk in the Property-Casualty Insurance Industry”, 1999.

Presentations of Research Papers

AAA Conference, Atlanta (2001).

AAA Conference, San Francisco (2005).

EFA Conference, Glasgow (2003)

FARS Conference, Indiana University (2003)

Discussant at FARS Conference (2004)

Discussant at JAE Conference on “Accounting in the Twenty-First Century” (1998)

JAE Conference on “Contemporary Financial Reporting Issues” (1995)

JAAF Conference on “The Economics of Financial Statements: Conservatism and Earnings Quality” (2002)

University of Minnesota Accounting Mini-Conference (1999)

UNC/Duke Conference (2000)

Queens University, Derivatives Symposium, Kingston, Canada (1998)

Stanford University Accounting Summer Camp (1997, 1998, 1999)

Washington University, St Louis, Mini-Conference (2003)

University of Arizona, Tucson (1997)

University of California, Berkeley (1996)

University of California, Davis (1997)

University of Chicago (1996, 2000)

University of Colorado, Boulder (2003)

Columbia University (2002)

Duke University (2001)

Harvard University (1996)

University of Iowa (2004)

University of Kentucky (2004)

London Business School (2002)

Massachusetts Institute of Technology (1996)

University of Memphis (2002)

University of Michigan (1996, 2002)

Michigan State University (2002)

University of North Carolina (1996)

Northwestern University (1996)

Ohio State University (2005)
University of Pennsylvania, The Wharton School (1996)
Penn State University (2001)
University of Rochester (1996)
Stanford University (1996)
University of Southern California (2004)
Texas A&M University (2001)
University of Texas at Austin (1996, 2002)
University of Washington, Seattle (1996)
University of Wisconsin, Madison (1999)

Awards and Honors

Letter of Commendation for Teaching (Stanford University), 1998, 1999, 2001, 2002.
Honorable Mention for Teaching (Duke University), 2005.
Fletcher Jones Foundation Faculty Scholar, Stanford University, 1998-99.
Arthur Andersen Dissertation Fellowship, 1995.
Selected by AAA as the US representative to the European Doctoral Consortium, 1995.
AAA Doctoral Consortium Fellow, 1994.
Merit Certificate, Institute of Chartered Accountants of India, 1987.

Professional Activities

Editorial Board: The Accounting Review
Ad-hoc reviewer: The Accounting Review, Contemporary Accounting Research, Journal of Accounting, Auditing and Finance, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Accounting Research, Management Science, Review of Accounting Studies.
Discussant: Journal of Accounting and Economics Conference, 1998.
Journal of Accounting Research Conference, 2000.
Member: American Accounting Association, The Institute of Chartered Accountants of India, AAA committees - Financial Reporting Issues Conference Committee, Research Advisory Committee, Trueblood Seminar Committee, Financial Accounting Standards Committee.
Chair (1999-2000): International Relations Committee, AAA.