

RAJ MASHRUWALA
Associate Professor of Accounting
Haskayne School of Business
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ACADEMIC POSITIONS

University of Calgary, Haskayne School of Business	
Associate Professor of Accounting (tenured)	2015 - Present
Associate Professor of Accounting	2012 - 2015
University of Illinois at Chicago	
Assistant Professor of Accounting	2008 - 2012
Washington University in St. Louis, Olin Business School	
Assistant Professor of Accounting	2001 - 2008
The University of Texas at Dallas	
Instructor	1998 - 2001

EDUCATION

Ph.D., Accounting	2002
The University of Texas at Dallas	
M.B.A.	1995
S.P. Jain Institute of Management and Research, India	
B.E., Mechanical Engineering	1991
Gujarat University, India	

PUBLICATIONS

- “Supply Chain Relationships and the Bullwhip Effect: An Empirical Analysis Using Financial Disclosures” with R. Zhao, S. Pandit, and J. Balakrishnan. *International Journal of Operations and Production Management*, Forthcoming.
- “Does the Bullwhip Effect Affect the Ability of Order Backlog to Predict Future Financial Performance?” with H. Chang, J. Chen and S. Hsu. *Contemporary Accounting Research*, 2018 (June): Volume 35 (2).
- “Technical Inefficiency, Allocative Inefficiency, and Audit Pricing” with H. Chang, Y. Kao, and S. Sorensen. *Journal of Accounting Auditing and Finance*, 2018: Volume 33 (4).

- “Culture and Cost Stickiness: A Cross-Country Study” with K. Kitching and M. Pevzner. *The International Journal of Accounting*, 2016 (September): Volume 51 (3).
- “Implications of Cost Behavior for Analysts’ Earnings Forecasts” with M. Ciftci and D. Weiss. *Journal of Management Accounting Research*, 2016 (May): Volume 28 (1).
- “The Moderating Effect of Prior Sales Changes on Asymmetric Cost Behavior” with R.D. Banker, D. Byzalov, and M. Ciftci. *Journal of Management Accounting Research*, 2014 (December): Volume 26 (2).
- “Strategic Positioning and Sustainability of Performance” with R.D. Banker and A. Tripathy. *Management Decision*, 2014: Volume 52 (5).
- “Value Relevance of Accounting Information for Intangible-Intensive Industries and the Impact of Scale: The US Evidence” with M.Ciftci and M. Darrough. *European Accounting Review*, (June) 2014: Volume 23 (2).
- “The Impact of a Heterogenous Accrual-generating Process on Empirical Accrual Models” with N. Dopuch, C. Seethamraju and T. Zach. *Journal of Accounting Auditing and Finance*. 2012 (July) Volume 27 (3).
- “The Use of Advertising Activities to Meet Earnings Benchmarks: Evidence from Monthly Data” with D. Cohen and T. Zach. *Review of Accounting Studies*. 2010 (December). Volume 15 (4).
- “Simultaneity in the Relationship between Sales Performance and Components of Customer Satisfaction” with R. D. Banker. *Journal of Consumer Satisfaction, Dissatisfaction, and Complaining Behavior*. 2009. Volume 22.
- “The Moderating Role of Competition in the Relationship between Nonfinancial Measures and Financial Performance” with R. Banker. *Contemporary Accounting Research*. 2007 (Fall). Volume 24 (3).
- "Was The Bell System a Natural Monopoly? An Application of Data Envelopment Analysis" with H. Chang. *Annals of Operations Research*. 2006 (July). Volume 145.
- “Relative Efficiency as a Lead Indicator of Operating Income” (in Spanish) with C. Abad and R.D. Banker. *Revista Iberoamericana de Contabilidad de Gestion*. 2006 (July-December). Volume 4 (8).

TEACHING EXPERIENCE

Haskayne Business School, University of Calgary

- ACCT 323 Introductory Managerial Accounting, Core undergraduate course
- ACCT 361 Cost Accounting
- ACCT 603 Managerial Accounting: Core MBA course
- ACCT 799 PhD Seminar in Managerial Accounting

University of Illinois at Chicago

- ACTG 211 Managerial Accounting, Core undergraduate course
- ACTG 506 Managerial Accounting, Corporate MBA Program

Olin Business School, Washington University in St. Louis

- ACCT 2620 Managerial Accounting, Core undergraduate course
- ACCT 5002 Strategic Cost Analysis, Core MBA course
- ACCT 502 Managerial Control Systems, MBA elective course
- ACCT 363 Cost Analysis and Control, Undergraduate elective course
- ACCT 505 Advances in Management Accounting, MBA elective course
- ACCT 506 Advances in Planning & Control Systems, MBA elective course
- ACCT 662A PhD Seminar in Empirical Managerial Accounting

INVITED RESEARCH PRESENTATIONS

American University

Case-Western Reserve University

George Mason University

Georgetown University

Harvard University

Rice University

Rutgers University – Camden

Rutgers University – New Brunswick

Tel Aviv University

Temple University

University of Arkansas-Fayetteville

University of British Columbia

University of Calgary

University of California-Davis

University of California-Riverside

University of Illinois at Urbana-Champaign

University of Illinois at Chicago

University of Michigan

University of Missouri-St. Louis

University of Texas at Dallas

University of Wisconsin- Madison

Washington University in St. Louis

CONFERENCE PRESENTATIONS

European Accounting Association (EAA) Annual Congress, 2017, Valencia, Spain
European Accounting Association (EAA) Annual Congress, 2014, Tallinn, Estonia
Canadian Academic Accounting Association (CAAA) Conference, 2014, Edmonton, AB
Canadian Academic Accounting Association (CAAA) Conference, 2013, Montreal, QC
AAA Management Accounting Section (MAS) Midyear Meeting, 2012, Houston, TX
European Accounting Association (EAA) Annual Congress, 2010, Istanbul, Turkey
American Accounting Association (AAA) Annual Meeting, 2008, Anaheim, CA
American Accounting Association (AAA) Annual Meeting, 2007, Chicago, IL
AAA Management Accounting Section (MAS) Midyear Meeting, 2007, Fort Worth, TX
AAA Management Accounting Section (MAS) Midyear Meeting, 2005, Scottsdale, AZ
International Symposium on Data Envelopment Analysis, 2004, Birmingham, UK
American Accounting Association (AAA) Annual Meeting, 2002, San Antonio, TX
AAA Management Accounting Section (MAS) Midyear Meeting, 2002, Austin, TX
AAA Management Accounting Section (MAS) Midyear Meeting, 2001, Savannah, GA
American Accounting Association (AAA) Annual Meeting, 2000, Philadelphia, PA

PROFESSIONAL SERVICE

Editorial Service

Associate Editor, *Decision Sciences Journal*, 2017-
Editorial Board, *Journal of Management Accounting Research*, 2015-
Editorial Board, *Advances in Management Accounting*, 2015-

Ad-hoc Reviewer

The Accounting Review
Contemporary Accounting Research
Accounting, Organizations, and Society
Management Science
Production and Operations Management
Management Accounting Research
Journal of Accounting, Auditing and Finance
Journal of Business Finance and Accounting
European Accounting Review
Advances in Accounting
Journal of Accounting Literature
Annals of Operations Research
Journal of Economics and Management Strategy
Review of Accounting and Finance
Information Technology and Management
Journal of Electronic Commerce Research

Conference Discussant

- AAA Management Accounting Section Meeting (2006, 2008, 2010, 2011, 2017, 2018)
- American Accounting Association (AAA) Annual Conference (2003, 2004)
- Canadian Academic Accounting Association (CAAA) Annual Conference (2013, 2014)

Conference Reviewer

- AAA Management Accounting Section Conference (2005, 2006, 2007, 2008, 2009, 2010, 2011, 2013, 2018, 2019)
- AAA Annual Conference (2005, 2006, 2007, 2010)
- AAA Financial Accounting and Reporting Section Conference (2008, 2009, 2014)

Professional Committees

- Member, CAAA Ad-hoc Committee on CAAA Annual Conference, 2018-19.
- Chair, AAA Management Accounting Dissertation Award Committee, 2017-18.
- Member, AAA Management Accounting Dissertation Award Committee, 2016-17.

Conference Organization

- Co-chair, 2018 CAAA Annual Conference, Calgary, Alberta.
- Co-organizer, 2017 Conference on the Convergence of Financial and Managerial Accounting, Banff, Alberta.
- Co-organizer, 2005 Nick Dopuch Accounting Conference, Washington University in St. Louis.

Grant Reviewer

- Chair, CAAA Research Grant sub-committee, 2018-19.
- External reviewer, Israel Science Foundation (2011, 2018)
- External reviewer, Hong Kong Research Grants Council (2018)

PhD Student Committees

- Arindam Tripathy (2005)
- Jimmy Yu (2016)
- Joo-Hyung Lee (2018)
- Ye Wang – current student (co-supervisor)

SERVICE (UNIVERSITY OF CALGARY)

- Finance area recruiting committee (Internal External Member), 2012-13.
- New faculty orientation committee, 2013-14.
- Appeals committee, 2013-14.
- Accounting area recruiting committee for instructor, 2014-15.
- Haskayne student engagement committee, 2015-16.
- Evaluation committee, PhD student summer research project competition, 2015-16.
- Faculty tenure and promotion committee, School of Veterinary Medicine, Provost's Appointee, 2015-16.
- Faculty tenure and promotion committee, Haskayne School of Business, Dean's Appointee, 2015-16.
- Accounting area recruiting committee for Canada Research Chair, 2015-17.
- Faculty merit committee, 2017-18.
- Risk management and insurance recruiting committee, 2017-18.

PROFESSIONAL EXPERIENCE

Kotak Mahindra Finance Ltd., Bombay, India
Assistant Manager, Securities - Distribution

1995-1996

Avalon Consulting, Bombay, India
Project Executive, Management Consulting

1991-1993