

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

- “Labor Adjustment Costs and Asymmetric Cost Behavior: An Extension” with J. Golden and M. Pevzner. *Management Accounting Research*, 2020: Volume 46.
- “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*, 2019: Volume 39 (5).
- “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. Darrrough. *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).

WORKING PAPERS

“Cost Stickiness and Cost Inertia: A Two-Driver Model of Asymmetric Cost Behavior” with M. Anderson and J. Lee. Revise and resubmit at *Accounting, Organizations, and Society*.

“Strategic Fit and Inter-firm Relationships” with H. Chang and S. Liu. Working paper.

“Idiosyncratic Costs” with M. Anderson, Y. Wang, and R. Zhao. Working paper.

“Labor Composition and Operating Efficiency” with J. Golden and M. Pevzner. Working paper.

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

AWARDS AND GRANTS

- Dean's Research Scholar Award, Haskayne School of Business, 2019-20.
- *Journal of Management Accounting Research* (JMAR) Outstanding Reviewer Award, 2019-20.
- Social Sciences and Humanities Research Council of Canada (SSHRC) Insight Grant, 2019 (Co-investigator)
- CPA Research Grant, 2019-21 (Principal Investigator)
- Dean's Publication Award, University of Calgary, 2014
- Social Sciences and Humanities Research Council of Canada (SSHRC) Insight Grant, 2014 (Principal Investigator) – 4A Status
- CMA Research Grant, 2013-15 (Principal Investigator)
- Dean's Research Grant, University of Calgary, 2012.

PROFESSIONAL SERVICE

Editorial Service

Ad-hoc Editor and Editorial Board Member, *Contemporary Accounting Research*, 2020-
Associate Editor, *Accounting Perspectives*, 2020-
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 Management Accounting; 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; Data Envelopment Analysis Journal; Journal of Electronic Commerce Research

Conference Service

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)

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)
- CAAA Annual Conference, Scientific Committee Member (2019, 2020)

Conference Organization

- Co-organizer, 2019 Conference on the Convergence of Financial and Managerial Accounting, Banff, Alberta.
- 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.

Professional Committees

- Member, AAA Management Accounting Section Notable Contributions to Management Accounting Literature Award Committee, 2020-21.
- Chair, AAA Management Accounting Section Best Early Career Researcher Award, 2019-20.
- Member, CAAA Nominations Committee, 2019-20.
- 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.

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)

TEACHING EXPERIENCE

Haskayne Business School, University of Calgary

- ACCT 323 Introductory Managerial Accounting, Core undergraduate
- ACCT 361 Cost Accounting
- ACCT 603 Managerial Accounting: Full-time MBA, Evening MBA, Executive MBA
- 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

UNIVERSITY OF CALGARY – SERVICE

- University Appeals Committee, University of Calgary, 2019-21.
- Risk management and insurance recruiting committee, 2017-18.
- Faculty merit committee, 2017-18.
- Accounting area recruiting committee for Canada Research Chair, 2015-17.
- Faculty tenure and promotion committee, Haskayne School of Business, Dean's Appointee, 2015-16.
- Faculty tenure and promotion committee, School of Veterinary Medicine, Provost's Appointee, 2015-16.
- Evaluation committee, PhD student summer research project competition, 2015-16.
- Haskayne student engagement committee, 2015-16.
- Accounting area recruiting committee for instructor, 2014-15.
- Appeals committee, 2013-14.
- New faculty orientation committee, 2013-14.
- Finance area recruiting committee (Internal External Member), 2012-13.

PROFESSIONAL EXPERIENCE

Kotak Mahindra Finance Ltd., Bombay, India <i>Assistant Manager, Securities - Distribution</i>	1995-1996
Avalon Consulting, Bombay, India <i>Project Executive, Management Consulting</i>	1991-1993