

RAJ MASHRUWALA
 Associate Professor of Accounting
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 University of Calgary
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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	
PGDM (MBA)	1995
S.P. Jain Institute of Management and Research, India	
B.Engg., Mechanical Engineering	1991
Gujarat University, India	

RESEARCH

Publications

- “Resource-based Commitment to a Customer-Centered Strategy” with M. Anderson, S. Khan, and Z. Yu. *Advances in Management Accounting*, Forthcoming.
- “Customer Bargaining Power, Strategic Fit, and Supplier Performance” with H. Chang and S. Liu. *Production and Operations Management*, 2022: Vol 31 (4).
- “Labor Adjustment Costs and Asymmetric Cost Behavior: An Extension” with J. Golden and M. Pevzner. *Management Accounting Research*, 2020: Vol 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 & Production Management*, 2019: Vol 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).
- “Does a Differentiation Strategy Lead to More Sustainable Financial Performance than a Cost Leadership Strategy?” 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). Vol 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).

Research Awards and Grants

- Dean's Research Scholar, Haskayne School of Business, 2022.
- *Journal of Management Accounting Research (JMAR)* Outstanding Reviewer Award, 2020.
- Dean's Research Scholar, Haskayne School of Business, 2019.
- 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
- URG Faculty Travel Grant, 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.

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

AAA Management Accounting Section (MAS) Midyear Meeting, 2022, Online.
 AAA Management Accounting Section (MAS) Midyear Meeting, 2017, San Juan, Puerto Rico
 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

SERVICE

Editorial Service

Editor, *Contemporary Accounting Research*, 2023-2026.
Associate Editor, *Decision Sciences*, 2017-
Associate Editor, *Accounting Perspectives*, 2020-2023.
Editorial Board, *Contemporary Accounting Research*, 2020-2022.
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; Review of Accounting Studies; 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, 2021, 2022)
- American Accounting Association (AAA) Annual Conference (2003, 2004)
- Canadian Academic Accounting Association (CAAA) Annual Conference (2013, 2014)
- Hawaii Accounting Research Conference (HARC), 2023
- CAAA *Accounting Perspectives* Symposium, 2023

Reviewer

- AAA Management Accounting Section Conference (2005, 2006, 2007, 2008, 2009, 2010, 2011, 2013, 2018, 2019, 2021, 2022)
- 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, 2022 Haskayne Accounting Conference, Whistler, Canada.
- 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.

Supervising and Mentoring PhD Students

- Ye Wang (Thesis Supervisor) – placed at Toronto Metropolitan University (formerly known as Ryerson University). Anticipated graduation in 2023.
- Dongning Yu (Committee member; 2020)
- Joo-Hyung Lee (Committee member; 2018)
- Jimmy Yu (Committee member; 2016)
- Vicky Ma (Committee member, candidacy exam, 2016)
- Tianyuan Zhu (Committee member, candidacy exam, 2015)
- Zaman Forootan (Neutral chair for defense; 2015)
- Arindam Tripathy (Committee member; 2005)

Professional Service

- CAAA Nominations Committee, 2022-23.
- Faculty mentor, 2022 AAA MAS PhD Student Mentorship Program.
- CAAA Nominations Committee, 2021-22.
- 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, 2020, 2021)

University of Calgary – Service

- Academic Director, MBA Programs, January-June 2021.
- University Appeals Committee, University of Calgary, 2019-21.
- Adjudicator, CPA Managerial and Tax Research Grants, 2021.
- 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

TEACHING

Haskayne Business School, University of Calgary

- ACCT 323 Introductory Managerial Accounting, Core undergraduate
- ACCT 361 Cost Accounting, undergraduate
- ACCT 603 Managerial Accounting: Daytime 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

PROFESSIONAL EXPERIENCE

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