

Rajib Doogar

CONTACT INFORMATION

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School of Business

University of Washington Bothell

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Bothell, WA 98011

A. Education and Professional Qualifications

Ph.D. (1994), The Pennsylvania State University

Company Secretary (1985), The Institute of Company Secretaries of India

LL.B. (1984), Calcutta University

Cost and Works Accountancy (1983), The Institute of Cost and Works Accountants of India

Chartered Accountancy (1982), The Institute of Chartered Accountants of India

B.Sc. with Honors in Statistics (1978), Calcutta University

B. Dissertation Title and Committee

Three analytical essays in accounting: Industry equilibrium in the audit market and process learning in agencies.

Dissertation Committee: Professors Barry E. Cushing (Chair), Kalyan Chatterjee (Advisor), J. Edward Ketz, J. Keith Ord and Keith J. Crocker.

C. Employment History

Associate Professor with tenure, University of Washington, Bothell (2014 -)

Associate Professor without tenure, University of Washington, Bothell (2013 - 2014)

Assistant Professor, University of Illinois (2005-2013)

Lecturer, University of Illinois (2002-2005)

Visiting Assistant Professor, University of Illinois (1998-2002).

Assistant Professor, University of Notre Dame (1994-1998)

Instructor, University of Notre Dame (1992-1994)

Teaching Assistant, The Pennsylvania State University (1988-1992)

Research Assistant, Harvard Business School (summers, 1986-1988)

Partner, Doogar and Sethia, Chartered Accountants (1982-1985)

Management Trainee, Majestic Packaging Co., (1981-1982)

Articled Clerk, S. S. Kothari & Co., Chartered Accountants, Calcutta, India (1978-1981)

D. Publications

Monographs, Books and Other Scholarly Publications:

Ketz, J. Edward, Rajib Doogar and David E. Jensen. 1990. *The Cross-Industry Analysis of Financial Ratios: Comparabilities and Corporate Performance*. Quorum Books.

Rajib Doogar

Publications in peer-reviewed journals

- Doogar, Rajib, Padmakumar M. Sivadasan and Ira Solomon, 2015, "[Residual audit fees: Costs or Rents?](#)" Forthcoming, *Review of Accounting Studies*.
- Doogar, Rajib, Stephen Rowe and Padmakumar M. Sivadasan, 2015, "[Asleep at the Wheel \(Again\)? Evidence from Bank Audits During the Financial Crisis.](#)" *Contemporary Accounting Research*, 32(1): 358-391.
- Doogar, Rajib, Padmakumar M. Sivadasan and Ira Solomon, 2010, "[AS5, Business Risk Auditing and Audit Labor Usage.](#)" *The Journal of Accounting Research*, 48(4): 795-814
- Bell, Timothy B., Rajib Doogar and Ira Solomon, 2008, "[Audit production and pricing: Recent Evidence.](#)" *The Journal of Accounting Research*, 46(4): 729-760.
- Choi, Jong-Hag, Rajib Doogar and Ananda R. Ganguly, 2004, "[The riskiness of large audit firm client portfolios and changes in audit liability regimes: Evidence from the US audit market.](#)" *Contemporary Accounting Research*, 21(4) 747-786.
- Doogar, Rajib, 2003, "[What 'should' doctoral programs focus on? An economic perspective.](#)" *Advances In Accounting Education*, 5: 199-210.
- Doogar, Rajib and Robert F. Easley, 1998, "[Concentration without Differentiation: A New Look At The Determinants of Audit Market Concentration.](#)" *Journal of Accounting and Economics*, 25(3): 235-253.

Publications: Contributions to Governmental Reports and White Papers.

- Doogar, Rajib and Robert F. Easley. Analysis of audit industry structure and potential ramifications of audit firm mergers on audit market competition. 2003. Report and analysis incorporated as part of Appendix 1 of GAO-03864, [Public Accounting Firms: Mandated Study on Consolidation and Competition](#).

Publications: Discussant's comments published in peer-reviewed journals

- [Discussion of "The demand for auditor reputation across international markets for audit services."](#) *International Journal of Accounting*, (36)4 (2001) 423-428.

Publications: Other

- Doogar, Rajib. 2013. [From Merchant-Banking to Zamindari: Jains in 18th- and 19th-Century Murshidabad.](#) In [Murshidabad: Forgotten Capital of Bengal](#), eds. Neeta Das and Rosie Llewellyn-Jones, Marg Press, Mumbai, India.
- Salterio, Steve and Rajib Doogar. 2003. [Communicating Research Results: The Pros Give Advice.](#) *The Auditor's Report* (26) 2.

Unpublished Research (Selected): Working Papers under Review or Revision

- Doogar, Rajib, Manju Jaiswall and Padmakumar M. Sivadasan, "Do Industry Leading Auditors Earn Fee Premia?"

Rajib Doogar

Doogar, Rajib, Neil Fargher and Keejae P. Hong. “Audit Market Contestability In The Post-Enron Era.”

Doogar, Rajib and Marion E. McHugh III. “Measuring the Private Economic Benefits of R&D.”

Doogar, Rajib, Weichern Koh and Theodore Sougiannis. “Investor Value for Stewardship: Evidence from Price Reactions to First News of Stock Option Backdating.”

E. Grants, Contracts and Funding

Campus Research Board Grant, University of Illinois at Urbana-Champaign, Summer 2008, \$8,000, for Proposal entitled “Determinants of disclosure: An analysis of IRC Section 162(m) liability disclosures in restatements associated with stock options backdating,” leading to the working paper “Washing Away the Taint: Corporate Reputation Management via Restatement Disclosures.” with Weichern Koh and Padmakumar M. Sivadasan.

F. Teaching Experience

I. Courses with primary teaching and assessment responsibility

At University of Washington Bothell

Cost Accounting* (B BUS 373, Undergraduate)

Financial Reporting and Analysis (B BUS 503, MBA)

Forensic Accounting* (B BUS 590, MSACC & MBA)

Corporate Financial Reporting* (B ACCT 503, MSACC)

Financial Statement Analysis* (BACCT 505, MSACC)

At The University of Illinois at Urbana-Champaign

Financial Reporting Standards* (Accountancy 493/593/510, MSA), 2002-2012

Managerial Reporting (Accountancy 405/406, MBA), 2003

Managerial Reporting (Accountancy 403, Undergraduate), 2001-2003

Accounting Institutions (Accountancy 303, Undergraduate), 1999-2001

Decision Making for Accountancy (Accountancy 302, Undergraduate), 1998-1999

At The University of Notre Dame

Managerial Accounting* (Accountancy 334, Undergraduate) 1992-1998

Corporate Strategy* (Management 380, Undergraduate), 1992-1998

* Courses involving significant development effort.

II. Students supervised for research/projects

Jong-Hag Choi, Ph. D. Student, University of Illinois at Urbana-Champaign, 1999-2000, resulted in the publication of Choi, Doogar and Ganguly, 2004 in *Contemporary Accounting Research*.

Keejae P. Hong, Ph. D. Student, University of Illinois at Urbana-Champaign, Dissertation

Rajib Doogar

Committee, 2004-2006, first placement at University of Illinois at Chicago Circle.

Dain Donelson, Ph. D. Student, University of Illinois at Urbana-Champaign, Dissertation Committee, 2005-2007, first placement at University of Texas at Austin.

Weichern Koh, Ph. D. Student, University of Illinois at Urbana-Champaign, Dissertation Committee, 2006-2008, first placement at Nanyang Technological University, Singapore.

Padmakumar Sivadasan, Ph.D. Student, University of Illinois at Urbana-Champaign, Research Supervisor and Thesis Advisor (Thesis Chair, Ira Solomon), 2008-2010, first placement at Tulane University. Research projects supervised (not part of dissertation research) resulted in the publication of Doogar, Sivadasan and Solomon, *Journal of Accounting Research* 2010 and Doogar, Sivadasan and Rowe, *Contemporary Accounting Research*, forthcoming.

Stephen P. Rowe, Ph.D. Student, University of Illinois at Urbana-Champaign, Research Supervisor, 2009-2010, resulted in publication of Doogar, Sivadasan and Rowe, *Contemporary Accounting Research*, forthcoming.

III. Guest teaching and modules of seminar courses

At the Indian Institute of Management, Kolkata

Module on empirical archival auditing research (doctoral seminar), 2013.

At The University of Illinois at Urbana-Champaign

Module on empirical archival auditing research (doctoral seminar) 2007, 2009, 2010, 2011

At Georg-August-Universität, Göttingen (Germany)

Seminar in Audit Markets Research (Research seminar), Summer 2007

Course on U.S. GAAP (Undergraduate), Summer 2004

G. Selected Invited Presentations:

“The Economic Geography of the U.S. Public Company Audit Market And Its Impact on Audit Pricing.” American Accounting Association Annual Meeting, Atlanta, GA, August 2014.

“Residual Audit fees: Rents or Costs?” Presented at Indian Institute of Management, Calcutta, August 2013, University of Arkansas, October 2013, Indian School of Business Accounting Conference, December 2013, University of South Carolina, March 2014.

“Teaching the Art of Financial Representation” Presentation at Ohio University, May 2013.

“Asleep at the Wheel (Again)?: Evidence from Bank Audits During the Financial Crisis.” Presented at The Indian Institute of Management Calcutta, June 2012, American Accounting Association Annual Meeting, Washington, D.C., August 2012, University of Illinois at Chicago March 2013, University of Kentucky, April 2013, Ohio University, May 2013.

Rajib Doogar

“Measuring the Private Economic Benefits of R&D.” Presented at Syracuse University in October 2011, Center for Studies in Social Sciences, Kolkata and EILM, Kolkata, June 2012, American Accounting Association Meetings, August 2012 and India Finance Conference, Kolkata, December 2012, University of Washington, Bothell, May 2013.

“Washing Away the Taint: Corporate Reputation Management via Restatement Disclosures.” Presented at the Finance Research Workshop, Indian Institute of Management Calcutta, November 2012. One of six invited papers.

Financial Accounting, Financial Statements and Financial Reporting: Foundational Challenges. Invited talk at Fundacao Getulio Vargas Escola Brasileira de Administração Pública e de Empresas, Rio De Janeiro, July 2012.

“Disaggregation and the Quality of Management Earnings Forecasts.” Nanyang Technology University, Singapore, July 2009 and American Accounting Association Annual Meeting, NYC, August 2009.

“Audit Market Contestability In The Post-Enron Era.” University of Kansas, January 2008.

“Investor Reaction to First News of Option Backdating Probes.” University of Illinois at Chicago, November 2007.

“Overview of 40 years of Audit Markets Research” at Georg-August Universität, Göttingen, Germany, June 2007.

“The Impairment of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga.” University of Cincinnati, Spring 2007, New York University, Fall 2006, Hong Kong University of Science and Technology, December 2005, AAA Annual Meetings, Orlando, Fla. August 2004, International Symposium on Auditing Research, Maastricht, July 2004, Young Accounting Researcher Conference at Yale University, New Haven, CT, March 2004.

“Deterring over-reliance on gatekeepers,” Presented at University of Florida, Fall 2006.

“The Value of Auditor Credibility” Keynote address, RDA Research Conference, Jaipur, India. 2006.

“Deterring over-reliance on gatekeepers,” Presented at the 2005 Mid-year Auditing Meetings, New Orleans, LA, January 2005.

“The Value of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga,” Presented at the 2004 Mid-year Auditing Meetings, Tampa Bay, FL, January 2004.

“Product and cost differentiation by large audit firms,” Presented at the AAA Annual Meetings Orlando, Fla, August 2004, 2004 Mid-year Auditing Meetings, Tampa Bay, FL, January 2004.

Rajib Doogar

“Practice diversification strategies of large audit firms.” Presented at the 2003 AAA Mid-year Auditing Meetings, Huntington Beach, CA, January 2003.

Audit firm client portfolios and changes in audit liability regimes: Evidence from the US audit market.” 2002 *Contemporary Accounting Research Conference*, November 2002.

Invited presentation on “Aspects of Industrial Organization of the Auditing Industry” General Accounting Office, Washington D.C., April 2002.

“Audit firm scope and auditor independence.” Presented at the 2001 AAA Mid-Year Auditing Meeting.

Invited testimony at the September 2000 SEC hearings on auditor independence.

“A Theory of Audit Industry Structure.” Presented at the 2000 AAA Mid-year Auditing Meetings, Newport Beach, CA, January 2000.

“Size, Leverage and Big Six Audit Firm Mergers,” Presented at the 1999 AAA Mid-year Auditing Meetings, Atlanta, GA, January 1999.

“Competition in Auditing Revisited: Theory and Evidence Re-examined.” Co-authored with Robert Easley. Presented at International Symposium on Audit Research (June 1997), Singapore and at the American Accounting Association Meetings in Dallas, Texas (August 1997).

“Information Production for Continuous Improvement and The Organization of Manufacturing Activity,” New York University (April 1996), Strategic Management Accounting Conference at the University of Alberta (May 1996), and Journal of Management Accounting Research Conference (October 1996).

"Competitive Equilibria of Audit Markets," Illinois Conference on Auditing Research, 1992.

"Principal-Agent Models: The Existence of Markets for Professional Services - The Case of the Tax Advisors," American Taxation Association Mid-Year Meeting, 1990.

"An Analysis of the Sources of Accounting Literature," AAA Mid-Atlantic Conference, 1989.

H. Professional Service

Ad-hoc reviewer for *The Accounting Review*, *The Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing and Finance*, *The International Journal of Accounting and Education Research* and *Advances in Accounting Education*.

Rajib Doogar

Discussant at NSE-IGIDR Conference on Corporate Governance, Mumbai, 2014; International Conference on Corporate Governance in Emerging Markets, Jointly organized by the IFC (World Bank) and Indira Gandhi Institute of Development Research, Hyderabad, 2013; Accounting Research Conference, Indian School of Business, 2010.

Reviewer, moderator and/or discussant at AAA Annual and section meetings 1995-2012.

Member, American Accounting Association Auditing Section Research Committee (2001-2007).

Panel discussion organizer, 2003 Mid-Year Auditing Meetings.

Study group organizer, Institute of Chartered Accountants of India, 1983-1985.

I. Service to the University

Current

Founding Faculty Advisor, Society for the Promotion of Indian Classical Music and Culture Amongst Youth (SPICMACAY Bothell) a registered student organization at the University of Washington at Bothell, 2014-present.

School of Business Research Seminar Series Coordinator, University of Washington at Bothell, 2013-present.

Lecturer Task Force, University of Washington at Bothell, 2014-15.

Committee for Proposing a Cross Campus Collaborative Model for Campus-wide Statistics Course Offerings, University of Washington at Bothell, 2014-15.

Graduate Council, School of Business, University of Washington at Bothell, 2014-15.

Masters' Program Development Task Force, School of Business, University of Washington at Bothell, 2013-present.

Lower Division Curriculum Committee, School of Business, University of Washington at Bothell, 2014-15.

Accounting Faculty Search Committees, School of Business, University of Washington at Bothell, 2014-15.

Organizer, *Understanding Creativity*, a series of student-focused interactions with leading Indian Classical musicians, University of Washington at Bothell, 2013-present.

Past

Accounting Faculty Search Committee (Chair), School of Business, University of Washington at

Rajib Doogar

Bothell, 2013-14.

Center for South Asia and Middle Eastern Studies, University of Illinois at Urbana-Champaign, Member.

Campus Research Board, Reviewer, University of Illinois at Urbana Champaign, 2007-2012.

India Studies Lecture Committee, University of Illinois at Urbana Champaign, 2008-2012.

Faculty Advisor, Society for the Promotion of Indian Classical Music Amongst Youth, a registered student organization at University of Illinois, 1998-2013. Supervised organization of over 100 concerts and musical events.

Faculty Advisor, Bengali Students Association, University of Illinois at Urbana-Champaign, 2003-2004.

J. External Service

Co-host, *S'ruti: The Music of the Indian Subcontinent*, WEFT 90.1 FM Champaign, 2000-2013.

Organizing Committee, Tagore Festival, Urbana-Champaign, 2000-2012.

President, Indian Cultural Association, Urbana-Champaign, 2000-2002.

Executive Committee, Asian Indian Classical Music Society, South Bend, Indiana 1992-1996.

Rajib Doogar

K. Fellowships, Distinctions, Honors and Awards

Head's Award for Excellence in Teaching, 2007-2008.

Lead article (with Robert Easley) in the special issue commemorating the 25th volume of the *Journal of Accounting and Economics*. The editorial policy of the journal states "If a paper is considered likely to have a higher impact than other papers in a given issue it is made the lead paper in the issue." (Editorial, *Journal of Accounting and Economics* 25(3): 219).

Graduate School Fellowships 1991, 1992, The Pennsylvania State University.

Ranked 1st nationally, in the Management Accountancy examination of the Institute of Chartered Accountants of India, 1983. R. Rajagopalan Medal, K. Narayanaswamy Iyer Memorial Medal and Tulsiram Devidayal Memorial Medal.

National rank in various professional examinations conducted by the Institute of Cost and Works Accountants of India, the Institute of Chartered Accountants of India (1978-1982).

L. Consultant work

Course on Core concepts of accounting, economics and finance for executives tasked with financial reporting and control. Globo Communications, Rio de Janeiro, Brazil. 2012.