

Rajib Doogar

Address

Office

1206 S. Sixth Street
Champaign, IL 61820
Ph: (217) 244 8083

URL: <http://www.cba.uiuc.edu/doogar>

Fax: (217) 244 0902

Home

305 E. Tomaras Avenue
Savoy, IL 61874
e-mail: doogar@cba.uiuc.edu

Current Affiliation: University of Illinois at Urbana-Champaign.

Research Interests: Audit Markets, International Accounting, Contracting uses of accounting information.

Teaching Competencies: Financial (Introductory, Intermediate, Advanced) and Managerial/Cost Accounting at all levels.

Education and Professional Qualifications:

Ph.D. (1994) Penn State,
LL.B. (1984) and B.Sc. (1978), Calcutta University.
Professional Examinations Passed: C.A. (1982), C.W.A. (1983) and C.S. (1985) (India).

Previous Positions Held

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 (1988-92).
Research Assistant, Harvard Business School (summers, 1986-88).
Partner, Doogar and Sethia, Chartered Accountants (1982-1985).
Management Trainee, Majestic Packaging Co., (1981-2)
Articled Clerk, S. S. Kothari & Co., Chartered Accountants, Calcutta, India (1978-81).

Research: Published and forthcoming in peer-reviewed journals

Rajib Doogar 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.

Rajib Doogar, 2003, What "should" doctoral programs focus on? An economic perspective, *Advances In Accounting Education*, 5: 199-210.

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*, Winter 21(4).

Discussant's comments published in peer-reviewed journals

Discussion of Fargher, Taylor and Simon, "The demand for auditor reputation across international markets for audit services". *International Journal of Accounting*, (36)4 (2001) 423-428.

Research: Other, published.

Rajib Doogar and Robert F. Easley. Analysis of audit industry structure and potential ramifications of audit firm mergers on audit market competition. 2003. Results incorporated as Appendix 1 of GAO-03-864, *Public Accounting Firms: Mandated Study on Consolidation and Competition*. The report also relied heavily on the model in Doogar and Easley (*JAE 1998*) and the data analysis was based on methods developed in Doogar, Easley and Ricchiute (2002).

Publications: Other

Steve Salterio and Rajib Doogar. 2003. Communicating Research Results: The Pros Give Advice. *The Auditor's Report* (26) 2.

Research: Under review or close to submission

"The Impairment of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga.." with Theodore Sougiannis and Hong Xie.

"Practice diversification strategies of large audit firms." With George Deltas.

"Product and Cost Differentiation By Large Audit Firms." With George Deltas.

"Leverage, switching costs and audit firm mergers," With Robert F. Easley and David N. Ricchiute.

"Audit firm size and scope."

"A Theory of Audit Industry Structure."

Monographs, Books and Other Scholarly Publications:

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

Presentations:

"Product and cost differentiation by large audit firms," Presented at AAA Annual Meetings Orlando, Fla, August 2004.

"The Impairment of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga.." Presented at the AAA Annual Meetings, Orlando, Fla. August 2004.

"The Impairment of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga.." Presented at the International Symposium on Auditing Research, Maastricht, July 2004.

“The Value of Auditor Credibility: Stock-Market Evidence from the Enron-Andersen Saga,” Presented at the 1st Young Accounting Researcher Conference at Yale University, New Haven, CT, March 2004.

“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 2004 Mid-year Auditing Meetings, Tampa Bay, FL, January 2004.

“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.” With Jong-Hag Choi and Ananda R. Ganguly. Presented at the 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,” Co-authored with Robert F. Easley and David N. Ricchiute. 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.

Professional Service

Ad-hoc reviewer for *Advances in Accounting Education, Auditing: A Journal of Practice and Theory, Contemporary Accounting Research*, and *Journal of Accounting Research*.

Member, American Accounting Association Auditing Section Research Committee (2001-2003).

Ad-hoc reviewer for Auditing Section Mid-Year Meetings.

Organized a panel discussion on “Communicating Research Results” at the 2003 Mid-Year Auditing Meetings.

Fellowships, Distinctions, Honors and Awards

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.

First place in the Management Accountancy examination of the Institute of Chartered Accountants of India 1983.

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).