

## CHRISTINA MASHRUWALA

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Canada

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### Academic Experience

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University of Alberta  
Associate Professor (with tenure), July 2019 - Present  
Assistant Professor, January 2014 – June 2019

Baruch College – City University of New York  
Assistant Professor, September 2007 - December 2013

### Education

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Ph.D. in Business Administration (Accounting)  
University of Washington, 2007

Master of Professional Accounting  
University of Washington, 2002

B.A. in Business Administration (Accounting), *summa cum laude*  
University of Washington, 2001

### Research and Teaching Interests

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Research: Financial reporting, valuation, market efficiency, pension accounting, and disclosure  
Teaching: Financial accounting, managerial accounting, and data analytics

### Publications

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“EPS-Motivated Share Repurchases and Wealth Transfer” with Shamin Mashruwala, *Journal of Business Finance & Accounting*, 2025, 52(2), 722-749.

“Does Accounting Conservatism Reduce Overpricing Caused by Short Sales Constraints?” with Shamin Mashruwala, *Contemporary Accounting Research*, 2018, 35(4), 2160-2190.

“The Value and Credit Relevance of Multiemployer Pension Plan Obligations” with Ting Chen, Xiumin Martin, and Shamin Mashruwala, *The Accounting Review*, 2015, 90(5), 1907-1938.

“Is There a ‘Torpedo Effect’ in Earnings Announcement Returns? The Role of Short-Sales Constraints and Investor Disagreement” with Shamin Mashruwala, *Journal of Accounting, Auditing, and Finance*, 2014, 29(4), 519-546.

“The Pricing of Accruals Quality: January versus the Rest of the Year” with Shamin Mashruwala. *The Accounting Review* 2011, 86(4), 1349-1381.

“Why is the Accrual Anomaly Not Arbitraged Away? The Role of Idiosyncratic Risk and Transaction Costs” with Shivaram Rajgopal and Terry Shevlin, *Journal of Accounting and Economics* 2006, 42 (1-2), 3-33.

## **Working Papers**

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“Do Investors Understand Long-Run Patterns of Meeting/Beating Earnings Forecasts?” with Shamin Mashruwala

“Does Accounting Classification Affect Investor Perceptions of Fair Value in the Banking Industry?”

## **Research Grants**

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SSHRC Insight Development Grant, 2024-26, principal investigator, \$47,113

EFF-SAS Research Fund, 2023-2024, principal investigator, \$3,000

G.R.A. Rice Faculty Fellowship, 2020-2021, principal investigator, \$15,000

PSC-CUNY Research Award, 2011-2012, principal investigator, \$2,598

PSC-CUNY Research Award, 2010-2011, principal investigator, \$4,100

PSC-CUNY Research Award, 2009-2010, principal investigator, \$3,200

PSC-CUNY Research Award, 2008-2009, principal investigator, \$4,000

## **Teaching Experience**

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University of Alberta

- ACCTG 414: Intermediate Financial Accounting I (undergraduate)
- ACCTG 424: Intermediate Managerial Accounting (undergraduate)
- ACCTG 523: Introductory Managerial Accounting (MBA)

Baruch College

- ACC 3000: Intermediate Financial Accounting I (undergraduate)
- ACC 2101: Introductory Financial Accounting (undergraduate)

## University of Washington

- ACC 215: Introductory Financial Accounting - recitation sections (undergraduate)
- ACC 225: Introductory Managerial Accounting - recitation sections (undergraduate)
- Managerial Accounting - teaching assistant (MBA)

## **Presentations**

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2023: AAA Annual Meeting  
2022: Washington and Lee University  
2018: Canadian Academic Accounting Association (CAAA) Annual Conference  
2015: Oregon State University  
2013: University of Alberta, Fordham University, DePaul University  
2012: Baruch College, University of Illinois at Chicago, University of Washington at Bothell  
2010: FARS Midyear Meeting  
2009: AAA Annual Meeting  
2008: Baruch College  
2007: Baruch College, Georgetown University, University of Minnesota  
2006: University of Washington  
2005: University of Washington  
2003: University of Washington

## **Conference Participation**

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University of Alberta Accounting Research Conference - Banff, 2025, 2024, 2019, 2015, 2014  
American Accounting Association (AAA) Annual Meeting, 2024, 2023, 2022, 2019, 2017, 2015, 2012, 2009, 2005, 2003  
*Contemporary Accounting Research* Conference, 2020, 2010, 2008  
Canadian Academic Accounting Association (CAAA) Annual Conference, 2018  
University of Calgary/Temple University Banff Conference, 2015  
European Accounting Association (EAA) Annual Congress, 2014  
Baruch-SWUFE Conference, 2010-2011  
*Review of Accounting Studies* Conference, 2010  
FARS Midyear Meeting, American Accounting Association, 2010  
*Journal of Accounting, Auditing, and Finance* Conference, 2008-2009  
Four Schools Conference (Baruch, Columbia, NYU, Rutgers), 2008  
New Faculty Consortium, American Accounting Association, 2008  
UBCOW Conference (Universities of British Columbia, Oregon, and Washington), 2003-2007  
*Journal of Accounting and Economics* Conference, 2004-2005  
PAC 10 Doctoral Consortium, 2003-2004

## **Professional Service**

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Editorial Board Member, *Contemporary Accounting Research*, 2020 - Present

Ad Hoc Referee for *The Accounting Review*; *Review of Accounting Studies*; *Accounting*

*Horizons; Journal of Accounting, Auditing, and Finance; Journal of Accounting and Public Policy; Advances in Accounting; and the AAA Annual Meeting*

Referee for Research Grants Council of Hong Kong, 2024 and 2025

Scientific Committee for the Canadian Academic Accounting Association's (CAAA) Annual Conference, 2018 and 2019

## **University Service**

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### University of Alberta

Accounting Department Recruiting Committee, 2024  
PhD Student Admissions Committee - Accounting, 2023-Present  
Accounting Department Teaching Task Force, 2017-Present  
Accounting Department Direct Admissions Committee, 2020  
Finance Department Recruiting Committee, 2020  
Canadian Business Leader Award Selection Committee, 2019  
Accounting Department Winspear Chair Recruiting Committee, 2016  
School of Business Teaching and Learning Task Force, 2015

### Baruch College

School of Public Affairs Curriculum Committee, 2011-2013  
Baruch-SWUFE Conference Committee, 2011  
Faculty Advisor, PWC xTax Case Competition, 2009-2010  
Faculty Advisor, Association of Latino Professionals in Finance and Accounting, 2007-2009

## **Doctoral Student Mentoring**

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Supervisory committee member (initial placement, year of graduation)

Leixing Jiang (current)  
Sarin John (Wilfrid Laurier University, 2021)  
Sha Zhao (Oakland University, 2013)

Position paper committee member (year of defense)

Anna Brown (2011)  
Sha Zhao (2010)  
Bo Zhang (2008)

## **Honors, Awards, and Certifications**

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Data Management Certificate, CPA Canada, 2021  
Stan Ross Scholar, Baruch College-CUNY, 2011  
Irving Weinstein Scholar, Baruch College-CUNY, 2008-2009  
Ranked 9th on CPA Exam in Washington State, 2002  
Phi Beta Kappa, 2001