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**Professor**  
**Accounting**  
**Albers School of Business/Economics**  
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### **Academic Background**

Ph.D. University of Massachusetts, Amherst, MA, Accounting (Finance minor), 1993

### **Professional Certifications**

Associate Member, Institute of Chartered Accountants of India (A.C.A), 1984 (1984)

### **Qualification**

Scholarly Academic

### **Professional Memberships**

Institute of Chartered Accountants of India, 28

American Accounting Association, 19

### **Work Experience**

#### **Work Experience**

##### **Academic**

Associate Professor, Professor (from 2009-10), Seattle University (September, 2004 - January, 2014), Seattle, Washington.

#### **Consulting Experience**

2005: Entomo, Accounting Advisor

### **Teaching**

#### **Courses Taught**

**Courses from the Teaching Schedule:** Accounting for Strategic Decision Making Part II, Advanced Financial Accounting, Advanced Financial Accounting, Auditing I, Auditing I, Financial Accounting, Financial Accounting, Financial Accounting for Health Services, General Systems and Process Thinking, Independent Study, Independent Study, Intermediate Financial Accounting II, Intermediate Financial Accounting II, Intermediate Financial Accounting II, Intermediate Financial Accounting II, Principals of Accounting I (Financial), Principals of Accounting II (Managerial), Valuation for Financial Reporting, Valuation for Financial Reporting

#### **Teaching Activities**

##### **Other Teaching Activities**

2012 -

### **Intellectual Contributions**

#### **Intellectual Contributions Grid**

Category	BDS	AIS	TLS	Total
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Articles in Refereed Journals	12	1		13
Articles-in-Progress (All)	3			3
Presentations of Refereed Papers	7			7
Presentations of Non-Refereed Papers	1	1		2

## Refereed Articles

### Applied or Integrative/application Scholarship

Chipalkatti, N. H., Bee, S., & Chatterji, S. (2007). Effective Controls for Sales Through Distribution Channels. *CPA Journal, The, LXXVII (9)*.

### Basic or Discovery Scholarship

Chipalkatti, N. & Rishi, M. (in press, 2015). Sustainable Development in India: Balancing Poverty Alleviation, Economic Growth and Reduced Carbon Emissions" for International Journal of Social Entrepreneurship and Innovation.

*International Journal of Social Entrepreneurship*.

Buchanan, B., Chipalkatti, N. H., Doh, J., & Koch, B. (2013). Enhancing Value in IT Services Offshoring: Real Options Matter. *Asia-Pacific Journal of Risk and Insurance, 8 (1)*, 123-147.

Chipalkatti, N. H., Koch, B., & Rishi, M. (2013). Offshoring, Political Risk and Democratic Institutions. *International Journal of Business and Emerging Markets, 5 (4)*, 285-303.

Awasthi, V., Chipalkatti, N. H., & Mello e Souza, C. (2013). Connecting Free Cash Flow Metrics to What Matters for Investors: Accuracy, Bias, and Ability to Predict Value. *Journal of Applied Finance, 23 (2)*.

Chipalkatti, N. H., Levine, L., Luft, C., & Mondal, L. (2013). Estimating the Marketability Discounts: A Comparison Between Bid-Ask Spreads, and Longstaff's Upper Bound. *Journal of Applied Finance, 23 (1)*, 57-70.

Chipalkatti, N. H., Doh, J., & Rishi, M. (2011). Institutional Quality, Knowledge Spillovers, and Entrepreneurship. *International Journal of Economic Policy in Emerging Economies, 4 (4)*, 307-329.

Chipalkatti, N. H. & Rishi, M. (2011). Do Public Governance and Depth of Financial Intermediation Impact the Entrepreneurship-Growth Relationship? *International Journal of Social Entrepreneurship, 2 (1)*, 55-65.

Chipalkatti, N. H., Rishi, M., & Le, Q. (2007). Portfolio Equity Flows to Emerging Markets: Do Corporate Transparency and Public Governance Matter? *Business and Society Review, Summer (112:2)*.

Chipalkatti, N. H., Rishi, M., & Ramesha, K. (2007). Depositor Discipline, Regulatory Control and a Banking Crisis: A Study of Indian Urban Cooperative Banks. *Annals of Public and Cooperative Economics, 78 (4)*.

Chipalkatti, N. H. & Rishi, M. (2007). Do Indian Banks Understate Bad Loans? *Journal of Developing Areas, 40 (2, Spring)*

Chipalkatti, N. H. & Rishi, M. (2007). A Post-Reform Assessment of the Indian Banking Sector: Profitability, Risk, and Transparency. *International Journal of Financial Services Management, 2 (1/2)*.

Chipalkatti, N. H. & Datar, V. (2006). The Relevance of Value-At-Risk Disclosures: Evidence from the LTCM Crisis. *Journal of Financial Regulation and Compliance, 14 (2, April)*.

Chipalkatti, N. H. (2005). Do Investors Reward Bank Transparency? Evidence From India. *Journal of International Accounting Research, 4 (2)*.

## Presentations of Refereed Papers

### International

Chipalkatti, N. H., Rishi, M., & Le, T. (2015). *Economic Growth, Carbon Emissions, and Carbon Policy*. International Conference by Indian Journal of Economic and Business on Economic & Business Issues, Kolkata, Dec 2015, Kolkata, India.

Chipalkatti, N. H., Luft, C., & Plamondon, J. (2014). *The Quarterly Disclosure of the Fair Value of Loans: Impact on Information Asymmetry during the Financial Crisis*. American Accounting Association - Annual Meeting, Atlanta, Georgia.

Chipalkatti, N. H. (2012). *Disclosure of Fair Value of Loans and Information Asymmetry*. 4TH INTERNATIONAL CONFERENCE on Corporate Governance in Emerging Economies, Hyderabad, India.

Chipalkatti, N. H. & Rishi, M. (2012). *Sustainable Development in India: Balancing Poverty Alleviation, Economic Growth and Reduced Carbon Emissions*. International Association of Jesuit Business Schools 18th Annual World Forum, Barcelona, Spain.

Chipalkatti, N. H., Koch, B., & Rishi, M. (2009). *Sudden Political Events and the Valuation of Offshore Projects: The 2004 Indian Elections (India Shining?)*. Association of Indian Economic and Financial Studies, June 19-20, 2009, New Delhi, India., New Delhi, India.

Chipalkatti, N. H. & Koch, B. (2008). *Real Option Implications of Offshoring*. Conference on Offshoring and Outsourcing at SDA Bocconi School of Management, Milan, April 23-24, 2008, Milan, Italy.

### **National**

Chipalkatti, N. H., Levine, L., Luft, C., & Mondal, L. (2008). *Estimating Discount for Lack of Marketability using OTCBB data*. Midwest Finance Academy Conference at San Antonio, Texas, February 27- March 1, 2008, San Antonio, Texas.

## **Presentations of Non-Refereed Papers**

### **International**

Chipalkatti, N. H., Koch, B., & Zamora, V. (2013). *Goodwill Impairment*. American Society of Appraisers Advanced Business Valuation Conference, San Antonio, Texas.

### **Local**

Chipalkatti, N. H., Luft, C., & Plamondon, J. (2013). *Disclosure of Fair Value of Loans and Information Asymmetry*. Albers Brown Bag, Seattle, Washington.

## **Working Papers**

Chipalkatti, N. H. & Rishi, M. (2014). "Economic Growth, Carbon Emissions and Carbon Policy."

Chipalkatti, N. H., Koch, B., & Zamora, T. (2012). "Goodwill Impairment."

Chipalkatti, N. H. & Luft, C. (2012). "Disclosure of Fair Value of Loans and Information Asymmetry."

## **Service**

### **Service to the Institution**

#### **Department Assignments**

##### **Member:**

2012-2013: Accounting Search Committee

#### **Department Assignments**

##### **Member:**

2013-2014: Accounting Search Committee: The search was successfully completed with a hire

#### **Department Assignments**

##### **Mentoring Activities:**

2012: Faculty Advisor

#### **Department Assignments**

##### **Mentoring Activities:**

2011-2012: Faculty Mentor/Advisor: Mentor/Advisor to accounting students

#### **Department Assignments**

##### **Other Institutional Service Activities:**

2015: Chair: I took over as Chair from summer 2015. In that capacity, I have:

1. Initiated an MPAC curriculum revision process (2.) Initiated a discussion of new learning outcomes for the accounting curriculum (3) Coordinated with Sarah Bee for internal audit related activities (4) Hired 5 adjuncts (5) revamped the grad student advising process (6) processed many course changes ( for PMBA pre-reqs & others) through CAPCOM (7) Talked to valuation professionals for staffing needs for two of our new courses ,...etc.

2015: Chair Transition work in Spring when I was not the Chair: As part of taking over the Chairmanship of the Accounting department I did the following work in the Spring quarter. Please note that I taught my faculty load of two classes plus a Lemba class at the same time.

1. Individually met with each faculty (along with Dr. Koch) in the accounting department to ensure that their expectations and departmental expectations were communicated to me in the presence of Dr. Koch. The discussion included issues related to scheduling , teaching load , research & service.

2. Totally revamped the Valuation certificate. This included coordinating with the the accounting faculty, finance faculty, Dean Weihrich and Jeff Millard, valuation professionals and the AICPA. The certificate requirements were re-designed to only have 4 required courses and 4 pre-requisites. This process was enormously time-consuming as it also involved filling multiple course change, new course , etc. forms and coordinating the entire CAPCOM approval process for the department.

3. Totally revamped the PMBA pre-requisite process for the accounting pre-requisite. In the previous year, the accounting department conducted two-day workshops for students wanting to complete the PMBA accounting pre-requisite. The process was expensive ( tutor hours, coordination, etc.) and students were not happy with the outcome. I worked with the textbook publisher, accounting faculty and Jeff Millard to initiate a series of publisher-provided online lectures for the PMBA students. We also hired a fulltime tutor for the PMBA students who also coordinated the exams for the PMBA students. I set the exams for these students starting spring quarter.

I also initiated a process of revamping curriculum of ACCT 5030 so that it was better integrated with the PMBA COre. This work I finished as Chair of the accounting department.

2. Coordinated with graduate advisors to streamline advising process. Dr. Koch used to individually advise & schedule graduate students. I worked with the advisors to re-vamp this process. students now need to meet the advisors for scheduling and meet me for advise about certificates and wisdom about career paths etc.

2012: Acting Chair, Accounting, Spring 2012: ONLY for Spring quarter

2012: Intake

### **Department Assignments**

#### **Other Institutional Service Activities:**

2013: Intake

### **Department Assignments**

#### **Other Institutional Service Activities:**

2014: Intake

2011-2012: Intake: Took part in Intake activities

### **College Assignments**

#### **Faculty Advisor:**

2012-2013: Ascend

### **College Assignments**

#### **Faculty Advisor:**

2011-2012: Ascend Student Club

### **College Assignments**

#### **Other Institutional Service Activities:**

2012: Taught class at Institute of Public Enterprises, Hyderabad, India: This is the leading INstitute in India that deals with public sector enterprises. I was invited to teach while at a conference on 12/11/2012

2012: Taught class at Symbiosis, Pune, India: Symbiosis Institute of Business Management is one the top ranked MBA programs in India. The class was taught on December 19th.

### **College Assignments**

#### **Other Institutional Service Activities:**

2013-2014: Valuation Center: (a) wrote proposal (b) coordinated planning with Chair and Fellow (c) networked at American Society of Appraisers to broadcast Center name and activity by distributing surveys and also presenting paper (d) coordinating with Jim Brown Chair of ASA's BV committee to set up reciprocity etc. and (e) event planning - reached out to Adam Smith FASB Valuation fellow as speaker and booked event space at Silver Cloud Inn

### **College Assignments**

#### **Other Institutional Service Activities:**

2014: Valuation Panel Discussion on Goodwill Impairment: Panel Discussion by two invited experts, Jon Gonzalez, Deloitte and Brent Sloan, Alvarez Marsal. Held on 12/5/2014

2014: Valuation Networking Event: This networking event was held on June 12th. Valuation professionals were invited as were valuation students. The objective was to allow students to network with the professional community

#### **Chair:**

2014: Entrepreneurship Chair Search Committee

### **College Assignments**

#### **Chair:**

2011: Selection Committee for Faculty Summer Research Awards

### **College Assignments**

#### **Member:**

2012: 5th Year MBA Committee

### **College Assignments**

#### **Member:**

2013-2014: Albers Personnel Committee: Reviewed 3 year review cases in 2013

### **College Assignments**

#### **Member:**

2015: Personnel Committee: This was for winter and spring quarter only

2014-2015: Personnel Committee

2012-2013: Personnel Committee

### **College Assignments**

#### **Member:**

2011-2012: Teaching and Research Committee

2009-2010: Teaching and Research Committee

### **College Assignments**

#### **Member:**

2012: Teaching and Research Committee: Organized a workshop with CETL on Feb 8 and 9.

### **University Assignments**

#### **Member:**

2011: Academic Assembly: For winter and spring 2011 only

2011-2012: Selection Committee for Center of Excellence per University Strategic Plan

2008-2009 – 2009-2010: Academic Assembly

### **University Assignments**

#### **Other Institutional Service Activities:**

2012: Organized Fair Value Conference: I organized a fair value conference along with co-sponsors NACVA. The same was broadcast online.

## **Professional Development**

### **Instructional-Related Conference**

2013: American Society of Appraisers Advanced Business Valuation Conference, San Antonio, Texas.

2012: NACVA Conference on Fair Value, Seattle, Washington.

2011: American Society of Appraisers National Conference on Business Valuation, USA, Illinois.

### **Other Professional Development**

2012: American Accounting Association - Annual Meeting, Washington, District of Columbia.

## **Honors/Awards**

### **Honor**

2013: Tinius Professorship, Albers School.

2011: O' Brien Chair, Albers, Seattle University.

**Last updated by member on 16-Jan-16 (08:09 AM)**