

# C U R R I C U L U M V I T A E

**Savita A. Sahay**

79 Highland Avenue  
Short Hills, NJ 07078

(973) 809-9473 (Cell)  
(973) 921-1503 (Home)

Email: [ssahay60@gmail.com](mailto:ssahay60@gmail.com)

---

## E D U C A T I O N

**University of California at Berkeley** **Berkeley, CA**

Ph.D. in Accounting (JUNE, 1997)

Dissertation Title: *Studies in the Theory of Transfer Pricing*

**University of California at Berkeley** **Berkeley, CA**

M.S. in Business Administration (May, 1992)

**Delhi School of Economics** **New Delhi, India**

M.Phil. in Commerce (MAY, 1987); MAJORS : ACCOUNTING, FINANCE

Dissertation: The Bills Market Scheme in India

**Shri Ram College of Commerce,**

**University of Delhi** **New Delhi, India**

Master of Commerce (MAY 1980)

**Shri Ram College of Commerce,**

**University of Delhi** **New Delhi, India**

Bachelor of Commerce (MAY 1978)

---

## P R O F E S S I O N A L E X P E R I E N C E

**Rutgers University** **New Brunswick, NJ**

*June 2014- Present*

Assistant Professor of Practice

Co-ordinator for Managerial and Cost Accounting

**Rutgers University New Brunswick, NJ**

*Fall 2015*

*Online class in MACCY Program in Govt. Accounting*

*Titled, "Management Control in Non-Profit Organizations"*

**Fairleigh Dickinson University**

**Madison, NJ**

*Spring 2015- Present*

*Adjunct, teaching courses in Accounting to MBA in a Hybrid Format*

**Rutgers University**

**New Brunswick, NJ**

*Spring 2012-June 2014*

Full Time Instructor and coordinator for Managerial Accounting.

*Fall 2011- Spring 2012*

Full Time Instructor

*Jan2011- Jun 2011; Jan 2010 - Jun 2010*

Parttime Lecturer.

**Florida Atlantic Univesity**

**Boca Raton, FL**

*Fall 2012-Spring 2014*

Adjunct, teaching Cost Accounting online to EMBA

**Berkeley College**

**New York, NY**

*Sep 2005 - Jun 2008*

Associate Professor

**Baruch College**

**New York, NY**

*Sep 1997 - Aug 2005*

Assistant Professor

**University of California, Haas School of Business**

**Berkeley, CA**

*Aug 1991 - Aug 1995*

Head Teaching Assistant Responsible for hiring 25 Teaching Assistants and monitoring them.

Also responsible for leading discussion sections, reviewing lecture material, holding personal office hours and grading examinations for undergraduate and MBA level courses in managerial accounting.

**Delhi School of Economics**

**New Delhi, India**

*Sep 1983 – Dec. 1983*

Lecturer. Taught a graduate course in financial accounting.

**Jesus and Mary College, University of Delhi**

**Delhi, India**

*Dec. 1980 - Aug 1989*

Lecturer. Taught undergraduate courses in cost accounting, financial accounting, micro- and macroeconomics.

**Lady Shri Ram College University of Delhi**

**Delhi, India**

*Sep 1980 -Dec. 1980*

Lecturer. Taught undergraduate courses in Auditing and macro-economics.

---

---

## JOURNAL PUBLICATIONS

1. **“Tradeoffs Between Specific Investment and Optimal Resource Allocation: A Comparison of Different Transfer Pricing Policies”**, *Accounting and Finance research (AFR)*, Vol. 7, No. 3, 2018.
2. **“Transfer Pricing in a Multi-Product Environment,”** *Accounting and Finance research (AFR)*, Vol. 3, November 2014.
3. **“The Effect of Administrative Pay and Local Property Taxes on Student Achievement Scores: Evidence from New Jersey Public Schools”** (jointly with Mensah, Yaw and Schoderbeck. Mike), *Economics of Education review*, Vol. 34, June 2013
4. **“Earnings Management and Auditor Quality”**, (jointly with Harry Davis and M. Peikes), *Accounting and Finance research (AFR)*, Vol. 1, May 2012.
5. **“Financial Control and Transfer pricing”**, *Encyclopedia of Finance*, December 2012 (2<sup>nd</sup> Edition).
6. **“Usefulness of cash flow statements”**, *Encyclopedia of Finance*, December 2012 (2<sup>nd</sup> Edition).
7. **“Transfer pricing based on Actual Cost”**, *Journal of Management Accounting Research (JMAR)*, Vol. 15, (177-192) 2003.
8. **“Negotiated versus Administered Transfer pricing”**. (Jointly with T. Baldenius and S. Reichelstein, *Review of Accounting Studies*, Vol. 4, 67-91 (1999).

---

## WORKING PAPERS

1. **“Video Lectures in Cost Accounting”** a virtual book with concepts explained, examples given and questions asked, from easy to very hard. It is in use by both UG and EMBA students and is extremely well received.
2. **“Video Lectures in Managerial Accounting”** a virtual book with concepts explained, examples given and questions asked, from easy to very hard. It is in use by both UG and EMBA students and is extremely well received. Used in “Flipped Classrooms” by class sizes of 100 or more.
3. **“The Disciplinary Effect of Taxpayer Balloting on Public Spending: Some Empirical Evidence”** (jointly with Cao, Min, Mensah, Yaw and Schoderbeck. Mike), submitted to **Journal of Accounting and Public Policy**
4. **“The Effect of technology on Student Achievement Scores: Evidence from New Jersey Public Schools”** (jointly with Mensah, Yaw and Schoderbeck. Mike): This study continues our search for factors that contribute towards higher test scores.
5. **International Transfer Pricing of Intangible Assets: The Case Against Tax Minimization”**
6. **“International Transfer Pricing and Offshore Profits”**, jointly with Sarath, B.
7. **“Intra firm co-ordination under stochastic demand- a case for cost plus Transfer Pricing”**

---

## I N V I T E D   S E M I N A R S

1. **International Transfer Pricing of Intangible Assets: The Case Against Tax Minimization**”, presented in *European Accounting Association annual conference, May 2016*.
2. **International Transfer Pricing of Intangible Assets: The Case Against Tax Minimization**”, presented in American Accounting Association Annual Meeting 2015.
3. **Transfer Pricing in a Multi-Product Environment**, presented in *European Accounting Association annual conference, May 2014*
4. **“Managerial Accounting Symposium”**, by *Megraw Hill highlighting challenge, best practices and innovations in teaching large classes, Miami, 2013*
5. **“Financial Control and Transfer pricing”**, presented in **Pacific Basin Finance Economics Accounting and Management (PBFEM)** conference, Sept. 2012
6. Referee for *Review of Quantitative Finance and Accounting, 2012*
7. Discussant in Management Accounting (Theory section), **AAA Conference**, Washington D. C. 2006.
  - *Private Pre-Decision Information and Multiple Performance Measures*
8. Referee for *Management Science*, August 2004.
  - *Benefits of Transfer Pricing Discord for a Durable Goods Monopolist*
9. Discussant in **Management Accounting (Theory section), AAA Conference**, Orlando 2004.
  - *Demand for Truth in Principal-Agent Relationships*
  - *Transfer Pricing Based on Actual Vs. Standard Costs*
10. **On Earnings Management and Auditor Quality**, Baruch College, May 2003.
11. **Transfer Pricing Based on Actual Cost**, AAA Conference, San Diego 1999.
12. **Transfer Pricing Based on Actual Cost**, Presented at Baruch College, 9/97; Columbia University 4/98; New York University, 4/98; Georgia State University, 7/98; and Carnegie Mellon University, 10/98.

---

## S E R V I C E

1. Serving as coordinator of managerial and cost Accounting since 2015: hiring TAs, keeping exams and grades in check for all other instructors, maintaining syllabus parity.
2. Serving as Faculty Mentor since 2017.
3. Handling all applications for approval of Managerial Accounting course taken at other universities.
4. Reviewer for Journal of Accounting, Auditing and Finance (JAAF) and Review of Quantitative Finance and Accounting (RQFA) since 2013.

---

## H O N O R S   A N D   A W A R D S

1. **“PROFESSOR OF THE YEAR AWARD”**, 2013-2014 Highest teaching award given by the largest Honor society in the business school. (By student Nominations)

- 2..AAA Conference New Orleans, LA  
*Aug 1997*  
BEST DOCTORAL DISSERTATION RUNNER-UP (MANAGERIAL ACCOUNTING)
3. AAA Doctoral Consortium Lake Tahoe, CA  
*Aug 1993*  
Consortium Fellow
4. PAC-10 Doctoral Consortium Tempe, AZ  
*May 1993*  
CONSORTIUM FELLOW
5. Academic Excellence Award Delhi University, India  
*Aug 1980*  
Highest-Ranked Student in M.Com. Graduating Class
6. National Talent Search Scholarship New Delhi, India  
1975  
AWARDED BY THE GOVT. OF INDIA TO 1% OF HIGH-SCHOOL GRADUATES.