

# RAPHAEL DUGUAY

Yale School of Management  
165 Whitney Ave, New Haven, CT 06511

+1 203 432 1372  
raphael.duguay@yale.edu

## ACADEMIC APPOINTMENT

---

|   |                                   |
|---|-----------------------------------|
| Yale School of Management<br><i>Assistant Professor</i> | New Haven, USA<br>2019 to present |
|---|-----------------------------------|

## EDUCATION

---

|  |                          |
|--|--------------------------|
| University of Chicago Booth School of Business<br><i>PhD</i>               | Chicago, USA<br>2019     |
| McGill University<br><i>Graduate Diploma in Public Accountancy</i>         | Montreal, Canada<br>2012 |
| Concordia University<br><i>Bachelor of Commerce – Major in Accountancy</i> | Montreal, Canada<br>2011 |

## RESEARCH

---

### Research Interests

Financial-reporting regulation, auditing, social sector, public finance

### Publications and Working Papers

"Regulatory Spillovers in Common Audit Markets" (with M. Minnis and A. Sutherland)  
*Management Science* (2020), 66(8): 3389-3411.

"The Economic Consequences of Financial Audit Regulation in the Charitable Sector"

"The Impact of Open Data on Public Procurement" (with T. Rauter and D. Samuels)

"The Effect of a Financial Statement Audit on Governance Practices"

## TEACHING

---

### Yale School of Management

Instructor: Impact Measurement & Financial Reporting in the Social Sector (MBA)

### University of Chicago Booth School of Business

Instructor: Pre-MBA Financial Accounting (MBA)

Teaching assistant: Financial Accounting (Executive MBA)

Teaching assistant: Financial Statement Analysis (MBA)

**ACADEMIC SERVICE**

---

Reviewer: Journal of Accounting Research, The Accounting Review, Review of Accounting Studies, FARS Midyear Meeting

**PROFESSIONAL EXPERIENCE**

---

KPMG - Senior Consultant and Auditor Montreal, Canada  
2011-2014

**PROFESSIONAL CERTIFICATION**

---

CPA Designation - Public auditor's permit Quebec, Canada  
2014-Present