

Dennis Caplan
Assistant Professor of Accounting
University at Albany (SUNY)
dcaplan@albany.edu

Education and Certification

- Ph.D., Accounting, University of California at Berkeley, 1994
- B.A., Economics and Psychology, Washington University in St. Louis, 1978
- Certified Public Accountant (licensed since 1981 by the New Mexico Public Accountancy Board)
- Certified Management Accountant (since 1989)

Academic Appointments

- 2009 – present. Assistant Professor of Accounting, The University at Albany (SUNY)
- 2004 – 2009. Assistant Professor of Accounting, Oregon State University
- 2000 – 2004. Assistant Professor of Accounting, Iowa State University
- 1994 – 2000. Assistant Professor of Accounting, Columbia University

Journal Articles

- Caplan, D., S. Dutta, and D. Marcinko. “Lehman on the Brink of Bankruptcy: A Case about Aggressive Application of Accounting Standards.” Forthcoming in *Issues in Accounting Education*.
- Banyi, M., D. Caplan and R. Graham. 2011. “The Short Happy Life of Celiant Corporation: Did managerialism at Lucent Technologies divert shareholder wealth to private equity investors?” *Critical Perspectives on Accounting*, 22 (4): 337-350.
- Dutta, S., D. Caplan, and R. Lawson. 2010. “Lehman’s Shell Game: Poor Risk Management.” *Strategic Finance*, XCII (2): 22-29.
- Caplan, D., D. Janvrin, and J. Kurtenbach. 2009. “The Congressional Ban on Nonaudit Services: ‘Reasoned and Reasonable’ or ‘Quack Corporate Governance.’” *Accounting and the Public Interest*, 9: 73-99.
- Caplan, D., D. Janvrin, and J. Kurtenbach. 2007. “Audit Outsourcing: An Analysis of Self-Regulation by the Accounting Profession.” *Research in Accounting Regulation*, 19: 3-34
- Caplan, D., N. Melumad, and A. Ziv. 2005. “Activity-Based Costing and Cost Interdependencies among Products: The Denim Finishing Company.” *Issues in Accounting Education*, 20 (1): 51-62.
- Caplan, D., and M. Kirschenheiter. 2004. “A Model of Auditing Under Bright-Line Accounting Standards.” *Journal of Accounting, Auditing & Finance*, 19 (4): 523-559.
- Caplan, D. 2003. “John Adams, Thomas Jefferson, and the Barbary Pirates: An Illustration of Relevant Costs for Decision Making.” *Issues in Accounting Education*, 18 (3): 265-273.
- Caplan, D., and M. Kirschenheiter. 2000. “Outsourcing and Audit Risk for Internal Audit Services.” *Contemporary Accounting Research*, 17 (3): 387-428.
- Caplan, D., 1999. “Internal Controls and the Detection of Management Fraud.” *Journal of Accounting Research*, 37 (1): 101-117.

Other Teaching-Related Publications and Selected Activities

- Caplan, D. *Management Accounting Concepts and Techniques*. Copyright 2006 (updated in 2010). A web-based introductory management accounting textbook, self-published at IntroToCost.info. The website receives approximately 15,000 hits monthly.
- Editorial Board Member, *Issues in Accounting Education* (2005 – 2008 and 2010 – present).
- Book review of James Jiambalvo, *Managerial Accounting*, Second edition (2004). Published in *Issues in Accounting Education*, 20 (1): 133-134.

Courses Taught

Instructor evaluations are shown. Where multiple sections were taught, the numbers are mean (worst/best).

University at Albany (SUNY), 2009 to present (teaching evaluations on a 5-point scale with 5 best)

- Auditing (BACC 461) 4.8 (4.7/4.9)
- Introduction to Cost Analysis (BACC 531) 4.6 (4.4/4.8)
- Financial Statement Analysis (BACC 615) 4.7
- Advanced Cost Management (BACC 630) 4.3

Oregon State University, 2004 – 2009 (teaching evaluations on a 6-point scale with 6 best)

- Managerial Accounting (BA 213) 5.5
- Fundamentals of Accounting (BA 215) 5.6
- Cost Management I (BA 321) 5.5 (5.1/5.9)
- Cost Management II (BA 422) 5.5 (5.1/5.9)
- Assurance and Attestation Services (BA 427) 5.3 (5.0/5.6)
- Financial and Cost Analysis (BA 528) (co-taught) 5.2 (4.9/5.4)

Iowa State University, 2000 – 2004 (teaching evaluations on a 5-point scale with 1 best)

- Introduction to Managerial Accounting (Acct 285) 1.8 (2.1/1.3)
- Intermediate Managerial Accounting (Acct 383) 1.7 (2.0/1.4)
- University Honors College seminar on Game Theory (322J) course was not evaluated

Columbia University, 1994 – 2000 (teaching evaluations on a 7-point scale with 7 best)

- Core managerial accounting course, MBA program (B6016) 6.1 (5.1/6.7)
- Core managerial accounting course, Executive MBA Program (B7016) 6.2 (5.9/6.7)
- A Ph.D. seminar on analytical accounting research (B9111) 7

Teaching Honors and Awards

- Co-recipient of the Oregon State University College of Business Byron L. Newton Award for Excellence in Teaching, 2007.
- Sole recipient of the Oregon State University College of Business Mervyn L. Brenner Distinguished Teaching Fellow, 2006. Selected by graduating accounting students.
- Sole College of Business nominee for the Iowa State University Honors College Outstanding Teacher, 2003.
- Sole recipient of the Iowa State University Business Council's College of Business Outstanding Teacher Award, 2001–2002.
- Sole recipient of the Singhvi Professor of the Year for Scholarship in the Classroom, Columbia University, 1998. Selected by graduating MBA students.
- Co-recipient of the Dean's Award for Teaching Excellence, Columbia University, 1997.

Selected Executive Education and CPE Teaching

- Instructor for the Oregon State University Accounting Program's *2008 Issues in Accounting* CPE Program.
- Instructor for Iowa State University's 2003 *Accounting Continuing Education* Conference.
- Faculty discussion leader for breakout sessions of numerous offerings of Columbia University's Executive Education Program *Finance and Accounting for the Nonfinancial Executive*, 1996 to 2000.

Professional Affiliations: Institute of Management Accountants, Institute of Internal Auditors, American Institute of Certified Public Accountants, American Accounting Association