

## **DENNIS CAPLAN, Ph.D., CPA, CMA**

University at Albany (SUNY)  
1400 Washington Ave  
Albany, NY 12222  
(518) 956-8366  
[dcaplan@albany.edu](mailto:dcaplan@albany.edu)

### **EMPLOYMENT**

University at Albany, State University of New York, 2009 to present  
Chair, Department of Accounting & Law, 2022 to present  
Associate Dean for Undergraduate Studies, School of Business, 2018 to 2022  
Chair, Department of Accounting and Law, 2016 to 2019  
Associate Professor of Accounting, 2015 to present  
Assistant Professor of Accounting, 2009-2015  
Oregon State University, Assistant Professor of Accounting, 2004-2009  
Iowa State University, Assistant Professor of Accounting, 2000-2004  
Columbia University, Assistant Professor of Accounting, 1994-2000  
Levi Strauss & Co., Internal auditor, San Francisco, CA, 1985-1989  
Touche Ross & Co., Auditor, Albuquerque, NM, and San Francisco, CA, 1979-1985

### **EDUCATION**

Ph.D., Accounting, University of California at Berkeley, 1994  
A.B., cum laude, Economics and Psychology, Washington University in St. Louis, 1978

### **COURSES TAUGHT**

- Introduction to Management Accounting at the undergraduate, accounting masters, MBA, and Executive MBA levels
- Intermediate Cost Accounting
- Advanced Cost Accounting
- Auditing and Attestation Services
- Financial Statement Analysis
- Financial Statement Fraud and Corporate Governance
- Contemporary Developments in Accounting Thought
- Ph.D. seminar in Accounting Theory Research
- Honors College seminar in game theory

### **EDITORIAL POSITIONS**

- Editor-in-Chief, *Advances in Accounting*, 2019 to 2021
- Editorial Board, *Advances in Accounting*, 2015-2018
- Associate Editor, *Issues in Accounting Education*, 2015-2019.
- Editorial Board, *Issues in Accounting Education*, 2005-2008, 2010-2015
- Editorial Board, *Journal of Accounting Education*, 2012 to present
- Editorial Board, *IMA Educational Case Journal*, 2013 to present

## JOURNAL ARTICLES

Caplan, D., and K. Bent. 2022. An Introduction to Lattice Allocations: A Better Method for Service Department Cost Allocations. *The CPA Journal* (January/February).

Caplan, D., S.K. Dutta, and D.J. Marcinko. 2019. Unmasking the Fraud at Toshiba. *Issues in Accounting Education* 34 (3): 41-57.

Caplan, D., S.K. Dutta, and Z. Liu. 2018. Are material weaknesses in internal controls associated with poor M&A decisions? Evidence from goodwill impairment. *Auditing: A Journal of Practice & Theory* 37 (4): 49-74.

Caplan, D., K.G. Mortenson, and M. Lester. 2018. Can incentives mitigate student overconfidence at grade forecasts? *Accounting Education* 27 (1): 27-47.

Bent, K., and D. Caplan. 2017. Lattice allocations: A better way to do cost allocations. *Advances in Accounting* 38: 99-105.

Caplan, D., S.K. Dutta, and D.J. Marcinko. 2017. Tempest in a K-Cup: Red Flags on Green Mountain. *Issues in Accounting Education* 32 (1): 79-94.

Banyi, M., and D. Caplan. 2016. Do firms follow GAAP when they record share repurchases. *Advances in Accounting*. 34 (September): 41-54.

Caplan, D., and S.K. Dutta. 2016. Managing the risk of misleading financial metrics in annual reports: A first step towards providing assurance over management's discussion. *Journal of Accounting Literature*. 36 (June): 1-27.

Dutta, S.K., D.H. Caplan, and D.J. Marcinko. 2014. Blurred Vision, Perilous Future: Management Fraud at Olympus. *Issues in Accounting Education* 29 (3): 459-480.

Dutta, S.K., D.H. Caplan, and D.J. Marcinko. 2014. Growing Pains at Groupon. *Issues in Accounting Education* 29 (1): 229-245.

Caplan, D., and R. Lawson. 2014. Preparing Students for the CMA Exam: What Schools are Best? *Strategic Finance* XCVI (2): 49-53.

Caplan, D., S.K. Dutta, and R.A. Lawson. 2013. Corporate Social Responsibility Initiatives across the Value Chain. *Journal of Corporate Finance & Accounting* 24 (3): 15-24.

Caplan, D.H., S.K. Dutta, and D.J. Marcinko. 2012. Lehman on the Brink of Bankruptcy: A Case about Aggressive Application of Accounting Standards. *Issues in Accounting Education* 27 (2): 441-459.

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.K., D. Caplan, and R.A. Lawson. 2010. Lehman's Shell Game: Poor Risk Management. *Strategic Finance* XCII (2): 22-29.

Caplan, D.H., D.J. Janvrin, and J.M. 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. Internal Audit Outsourcing: An Analysis of Self-Regulation by the Accounting Profession. *Research in Accounting Regulation* 19: 3–34.

Caplan, D., N.D. Melumad, and A. Ziv. 2005. Activity-Based Costing and Cost Interdependencies among Products. *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.H., 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.

## **BOOKS**

Caplan, D. 2006. *Management Accounting: Concepts and Techniques*. Self-published on the web at IntroToCost.info (most recent update: 2015).

## **WORK IN PROGRESS**

Caplan, D., and K. Bent. Cost tracing for service department costs

Caplan, D., S. Dutta, and Z. Liu. The role of the CFO in M&A performance.

## **CONFERENCE PAPER PRESENTATIONS (Since 2008)**

- Bent, K., and Caplan, D. (presenter). A Spreadsheet Tool for Implementing Lattice Allocations. Annual Meeting of the American Accounting Association. San Francisco. August 12-14, 2019.
- Caplan, D. (presenter), S. Dutta, and D. Marcinko. Unmasking the Fraud at Toshiba. Annual Meeting of the American Accounting Association. Washington, D.C. August 4–8, 2018.
- Bent, K., and Caplan, D. (presenter). Lattice allocations: A better way to do cost allocations. *Advances in Accounting* Annual Research Conference. Corvallis, OR. May 2017.
- Caplan, D. (presenter), S. Dutta, and D. Marcinko. The Evolution of the Auditor’s Role in Championing for More Appropriate Accounting Choices from Acceptable Alternatives. Annual Meeting of the American Accounting Association. New York, NY. August 6–10, 2016.
- Caplan, D., S. Dutta, and K. Enget (presenter). The Use of Educational Cases in the Accounting Curriculum. Annual Meeting of the American Accounting Association. New York, NY. August 6–10, 2016.
- Caplan, D. (co-presenter), S. Dutta, and D. Marcinko (co-presenter). Are Auditors doing enough to Advocate for Better Accounting from Among Acceptable Alternatives? – A Twenty-Year Retrospective on the 1994 Advisory Panel on Auditor Independence. Midyear Meeting of the Public Interest Section of the American Accounting Association. Crystal City, VA. March 27–28, 2015.

- Caplan, D. (presenter), M. Lester, and K. Mortenson. Student Overconfidence at Grade Forecasts: Is it Real or is it Bravado? Northeast Region Meeting of the American Accounting Association. Albany, NY. October 2–4, 2014.
- Dutta, S.K. (co-presenter), D. Caplan, (co-presenter), and D.J. Marcinko. Blurred Vision, Perilous Future: Management Fraud at Olympus. Annual Meeting of the American Accounting Association. Atlanta, GA. August 4–6, 2014.
- Caplan, D. (presenter), and S.K. Dutta. An Analytical Approach for Determining Materiality and Audit Risk for Financial Statement Disclosures. Midyear Meeting of the Auditing Section of the American Accounting Association. New Orleans, LA. January 17–19, 2013.
- Caplan, D. (co-presenter), S.K. Dutta, and D.J. Marcinko (co-presenter). Lehman on the Brink of Bankruptcy: A Case about Aggressive Application of Accounting Standards. Annual Meeting of the American Accounting Association. Denver, CO. August 6–10, 2011.
- Banyi, M., D. Caplan (co-presenter), and R. Graham (co-presenter). The Short, Happy Life of Celiant Corporation. Annual Conference of the North American Case Research Association. Durham, NH. October 30 – November 1, 2008.
- Caplan, D. (presenter). Can Accountants Embrace a Conceptual Framework that Accommodates Corporate Social Responsibility? Western Regional Meeting of the American Accounting Association. San Francisco. May 1–4, 2008.

#### **CONFERENCE POSTER AND TEACHING PRESENTATIONS**

- Caplan, D. An Open Source Textbook for Management Accounting Courses. Poster Session. 2007 Colloquium on Change in Accounting Education. Scottsdale, AZ. October 3–6, 2007.
- Caplan, D. An Open Source Textbook for Management Accounting Courses. Effective Learning Strategies Forum at the Annual Meeting of the American Accounting Association. Chicago, IL. August 5–8, 2007.
- Caplan, D. Four Management Accounting Classroom Exercises. Concurrent Session presentation. 2005 Colloquium on Change in Accounting Education. Long Beach, CA. October 2005.

#### **INVITED PAPER PRESENTATIONS (selected presentations since 2008)**

- Caplan, D. (presenter), and K. Bent. Lattice Allocations: The Future of Service Department Cost Allocations. University of New Hampshire. Durham, NH. April 29, 2022.
- Caplan, D. (presenter), M. Lester, and K. Mortenson. Student Overconfidence at Grade Forecasts: Is it Real or is it Bravado? University of Illinois at Chicago. Chicago, IL. November 25, 2014.
- Banyi, M. (co-presenter), and D. Caplan (co-presenter). The Accounting Choice to Record Share Repurchases. Washington & Lee University. Lexington, VA. May 3, 2013.
- Caplan, D. (co-presenter), and S.K. Dutta (co-presenter). A Structured Approach to Audit Risk Assessment: Financial Ratios and Belief Functions. KPMG, LLP. Montvale, NJ. April 18, 2013.
- Caplan, D. (co-presenter), and S.K. Dutta (co-presenter). An Analytical Approach for Determining Relevance and Reliability of Financial Statement Disclosures. Bentley University. Waltham, MA. November 14, 2012.
- Banyi, M., D. Caplan (co-presenter), and R. Graham (co-presenter). The Short, Happy Life of Celiant Corporation. Portland State University. Portland, OR. February 1, 2008.

#### **HONORS AND AWARDS**

- 2007 Oregon State University College of Business: Co-Recipient of the Byron L. Newton Award for Excellence in Teaching; selected annually by a college committee.
- 2006 Oregon State University College of Business: Mervyn L. Brenner Distinguished Teaching Fellow. Awarded to one accounting professor annually; selected by graduating accounting students.

- 2003 Iowa State University Honors College: Nominated for the University Honors Program Outstanding Teacher. One instructor from each college nominated annually.
- 2002 ISU College of Business: The Business Council's College of Business Outstanding Teacher Award. Awarded to one instructor annually; selected by a student committee.
- 1998 Columbia University Graduate School of Business: Singhvi Professor of the Year for Scholarship in the Classroom. Awarded to one professor each year; selected by graduating MBA students, and presented at the Commencement Ceremony.
- 1997 Columbia University Graduate School of Business: Co-Recipient of the Dean's Award for Teaching Excellence. Selected by a College committee and by the College administration, from among faculty teaching in the MBA core curriculum.
- 1988 Certificate of Distinguished Performance on the Certified Management Accountant Examination (December 1988), awarded by the National Association of Accountants.

### **UNIVERSITY AT ALBANY, UNIVERSITY SERVICE**

Undergraduate Education subgroup of the Academic Continuity workgroup of the UAlbany Forward Together Task Force, 2020.

Strategic Enrollment Management work group, 2019 – 2022.

Honors College Admissions Committee, 2019 to present, Co-chair since 2022.

### **COMMUNITY SERVICE**

Honest Weight Food Co-op (Albany, NY):

- Finance Committee (2013 – 2023)
- Audit Committee (2013 – 2023)

Capital Bookkeeping Cooperative (Troy, NY):

- Board of Directors

B'nai B'rith House (HUD-subsidized senior apartments, Schenectady, NY):

- Board of Directors (2022-present)

### **PROFESSIONAL AFFILIATIONS**

American Accounting Association

American Institute of Certified Public Accountants

Institute of Management Accountants, Tech Valley Chapter, Board Member, 2019 to present.