

SHANNON W. ANDERSON

University of California, Davis, Graduate School of Management
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<http://ssrn.com/author=62748> ; ORCID ID 0000-0003-1472-538X;

http://www.byuaccounting.net/rankings/indrank/rankings_per_ind.php?authorid=2276

EDUCATION

Harvard University Ph.D. (1993) and A.M. (1991), Business Economics. concentrations: Management Accounting, Operations Management, and Industrial Organization.

University of Michigan MBA evening program. 1986-7. Degree not completed.

Princeton University BSE (1985), cum laude Civil Engineering, Operations Research Area.

RESEARCH INTERESTS

Field-based research analyzing archival, survey, and interview data to study:

- Performance management and cost accounting within and at the boundaries of the firm (e.g., lean production, supplier and alliance partner performance management, transfer pricing, customer profitability)
- Integration of strategy, operations management, and management accounting practices
- Development and implementation of performance measurement and cost accounting systems

Industry Expertise *Manufacturing*: Textiles; Automotive manufacture, assembly, and related supplier industries; Industrial Glass; Electronics; Office Furnishings; Pharmaceutical/BioTech; Industrial Equipment; Agri-business; Consumer Packaged Goods. *Services*: Passenger Airlines; Consumer Retail; IT/software services; Insurance; Financial Services & Investments. *Not for Profit*: Education Sector.

EXPERIENCE

University of California, Davis; Graduate School of Management

12/22 – present Professor Emerita of Management
7/17- 7/22 Michael and Joelle Hurlston Presidential Chair
7/10- 12/22 Professor of Management

Rice University, Jesse H. Jones Graduate School of Business

7/01-6/10 Associate Professor of Management
7/01-7/04 Academic Director, Action Learning Project Program

University of Michigan Business School

7/93-6/01 Assistant Professor of Accounting and Arthur Andersen Faculty Fellow
6/92-6/93 Lecturer in Accounting

8/85-9/87 *General Motors*, Pontiac Motor Division, Pontiac Pressed Metal, Pontiac, MI. Industrial Engineer
6/84-8/84 *Shearson Lehman/ American Express* New York, NY. Financial analyst intern

Summer Science Program, www.summerscience.org, Alumna 1980; volunteer Audit Committee Member 2018 – 2019; 2023-present, elected Board of Trustees member, 2018 –2019; 2025-present, elected Treasurer 2019 – 2022, Investment Committee Member (ex officio) 2019 - 2022.

Analysis Group, Academic Affiliate, Nov 2016 – present

The Brattle Group, Academic Advisor, Dec 2016 – present

VISITING APPOINTMENTS

University of New South Wales Business School, Visiting Distinguished Scholar, November 2024 (scheduled)

University of Canterbury, Visiting Erskine Fellow, March 2024

University of New South Wales Business School, Visiting Distinguished Scholar, December 2019

Vrije Universiteit Amsterdam, Amsterdam Business Research Institute, 2018 Visiting Professor

University of Melbourne, Faculty of Business and Economics, Dept. of Accounting

1/17- 4/17 Visiting Professor of Accounting, sabbatical leave

9/07- 9/13 Professorial Fellow, Professor of Accounting

9/07- 6/08 Visiting Professor of Accounting, sabbatical leave

10/04- 8/07 Principal Fellow, Associate Professor of Accounting

Queen's College, Melbourne Australia resident scholar, Senior Common Room member, 9/07-6/08; 1/17 – 4/17

Harvard Business School, Visiting Scholar, 7/16 – 7/18. In residence 8/16 - 12/16 on sabbatical.

The Chartered Institute of Management Accountants (CIMA) Visiting Professor. London, October 2009.

University of New South Wales, Australian School of Business. June 2008.

Hong Kong University. February 2008.

London School of Economics, Arthur Andersen Visiting Professor. April 2000.

RESEARCH AWARDS, RECOGNITION AND SCHOLARSHIPS

- 2021 **2020 David Solomons Prize** selected by the Editor of *Management Accounting Research* based on voting by the Editorial Board for the best paper published in 2020.
- 2012 **Notable Contribution to the Management Accounting Literature Award**, Annual award presented by the American Accounting Association's (AAA) Management Accounting Section, for the work: "An Empirical Examination of Goals and Performance-to-Goal Following the Introduction of an Incentive Bonus Plan with Participative Goal-setting." *Management Science* (with H. Dekker and K. Sedatole).
- 2010 **Greatest Influence on Practice Award**, Annual award presented by the AAA Management Accounting Section for research published in the last five years that is likely to influence the practice of management accounting. Received for: "Management Control for Market Transactions: The relation between transaction costs, incomplete contract design and subsequent performance." *Management Science*. (with H. Dekker).
- 2006 **Notable Contribution to the Accounting Literature Award**, Annual award presented by the AAA for the monograph: *Implementing Management Innovations: Lessons Learned from Activity Based Costing in the U.S. Automobile Industry* (with M. Young).
- 2006 **Notable Contribution to the Management Accounting Literature Award**, Annual award presented by the AAA Management Accounting Section, for the work: "Using Electronic Data Interchange (EDI) to Improve the Efficiency of Accounting Transactions." *The Accounting Review* (with W. Lanen).
- 2006 **IBM Best Paper Award**, Service Operations track of POMS Annual Research Conference. Honorable Mention (1 winner and 2 honorable mentions awarded) for "Customer Satisfaction during Service Operations Failures: The role of attributions of blame." *MSOM* (with S. Baggett and S. Widener).
- 2006 **Best Paper Award** (one winner each year) at the AAA Management Accounting Section Annual Research Conference for "Negotiated Goals and Pay-for-Performance: A field study investigation of how incentive compensation and goal negotiation affect financial performance" (with H. Dekker and K. Sedatole).
- 2003 **Notable Contribution to the Management Accounting Literature Award**, Annual award presented by the AAA Management Accounting Section, for *Implementing Management Innovations: Lessons Learned from Activity Based Costing in the U.S. Automobile Industry* (with M. Young).

RESEARCH AWARDS, RECOGNITION AND SCHOLARSHIPS (cont.)

- 1996 **Eugene B. Power Junior Faculty Early Career Achievement Award**
- 1995 **Career Development Award**, awarded by the President of the University of Michigan
- 1994 **Arthur Andersen Faculty Fellowship**
- 1994 **Best Dissertation Award** presented annually by the AAA's Management Accounting Section.
- 1994 **George B. Dantzig Dissertation Award**, honorable mention, presented by INFORMS
- 1991 **Dissertation Grant** awarded by the Institute of Management Accountants
- 1991 **State Farm Companies Doctoral Dissertation Award in Business**
- 1990 **European Accounting Association Doctoral Consortium**, representative of the AAA
- 1989 **American Accounting Association Doctoral Consortium**, representative of Harvard Business School
- 1988 **Peat Marwick Foundation Doctoral Fellowship**

TEACHING AWARDS AND RECOGNITION

- 2019 **UC Davis Graduate School of Management, MPAcc Teacher of the Year** awarded annually by the graduating MPAcc class to one professor.
- 2015 **UC Davis Graduate School of Management, MBA Teacher of the Year** awarded annually by the graduating MBA class to one professor.
- 2012 **UC Davis Graduate School of Management, MBA Teacher of the Year** awarded annually by the graduating MBA class to one professor.
- 2007 **Jones Student Association, Class of 2007 Teaching Excellence Award** awarded annually by the graduating MBA class to one professor.
- 2006 **Distinguished Faculty Associate**, Wiess College. An annual honor conferred by the President of Rice University for distinguished service to an undergraduate college.
- 1999 **MBA Teaching Award**, University of Michigan Business School. Nominee.
- 1999 **Doctoral Program Teaching Award**, University of Michigan Business School. Nominee.

RESEARCH FUNDING

- Research grant, University of California, Davis:** 2020-22, small grant in aid of research. Funding research on cost management practices. \$2,000
- Research grant, University of California, Davis:** 2017-9, small grant in aid of research. Funding research on cost management practices. \$2,000
- Research grant, University of California, Davis:** 2015-7, small grant in aid of research. Funding research on the effects of K-12 principals' use of management control practices on student achievement. \$2,000
- Research grant:** 2014-5, supporting research on the effects of K-12 principals' use of management control practices on student achievement. Part of a larger project administered by The Melbourne Institute and the University of Melbourne Faculty of Business and Economics and funded by the Department of Education, Victoria, Australia. \$30,000 AUD, co-investigators M. Abernethy and S. Nair.
- Research Grants Council of Hong Kong, China:** 2009-10, "The use of management controls in buyer supplier partnerships," HK\$524,630; co-investigators N. O'Connor and A. Wu.
- AICPA Research Grant:** 2008, \$7,000 to support research on cost management and restructuring, co-investigator A. Lillis.

RESEARCH FUNDING (cont.)

- Australian Research Council Discovery Grant:** (project ID DP 0880031, “An empirical analysis of structural cost management decision making”) A competitive national grant program in which our proposal ranked in the top third of accepted grants and only 21.8% of applications were accepted. 2007-8: \$17,000AUD, 2008-9: \$27,000AUD, 2009-10: \$10,000AUD, co-investigator A. Lillis
- AICPA Research Grant:** 2006, \$22,000 to support research on the use of financial and nonfinancial performance measures in supply chain management, co-investigator K. Sedatole.
- Institute of Internal Auditors Research Foundation:** 2004, \$54,000, to support research on management control practices in strategic alliances and interfirm collaborative relationships, co-investigator K. Sedatole.
- KPMG and University of Illinois Business Measurement Research Program:** 2003, \$89,000, to support research on relating financial performance to customer satisfaction and operating performance in the U.S. domestic airline industry, co-investigators S. Widener and L. Pearo.
- KPMG and University of Illinois Business Measurement Research Program:** 2003, \$69,000 to support research on performance measurement at Southwest Airlines, co-investigator M. Young.
- Mitsui Life Foundation:** 2000-2001, \$5000 to fund travel associated with research on the use of financial and nonfinancial measures of operating performance in a major chemical firm.
- Joel Tauber Manufacturing Institute:** 1998-2001, \$120,000 to support research on the use of accounting data to improve product and process design decisions in the auto industry, co-investigator S. Pollock, University of Michigan School of Engineering.
- National Science Foundation, Transformations to Quality Program:** 1997-2000, \$300,000, “A Bayesian Decision Model for Process Development Based on Cost and Quality Outcomes”, co-investigator, S. Pollock University of Michigan School of Engineering.
- Joel Tauber Manufacturing Institute:** 1996-9, \$120,000 to support research on the impact of product mix complexity on manufacturing performance, co-investigator I. Duenyas, University of Michigan School of Engineering.
- International Motor Vehicle Program at the Massachusetts Institute of Technology:** 1994-5, \$10,000 grant to study implementation of activity based costing at General Motors and Chrysler Corporation, 1995-6 \$17,000 continuation grant, 1996-7 \$10,000 continuation grant.
- Institute of Management Accountants, Montvale, NJ:** 1994-5, \$27,500 grant to study the implementation of activity based costing at General Motors and Chrysler Corporation; co-investigator, M. Young.

PUBLICATIONS

Research Publications: <http://ssrn.com/author=62748>

- Anderson, S.W., M.M. Cheng and Y.S. Phua. (2022) Influence of Control Precision and Prior Collaboration Experience on Trust and Cooperation in Inter-organizational Relationships. *The Accounting Review*. 97 (6): 1-22. <https://doi.org/10.2308/TAR-2019-0514>
- Abernethy, M., S.W. Anderson, S. Nair and Y. Jiang. (2021) Manager ‘Growth Mindset’ and Resource Management Practices. *Accounting, Organizations and Society*. 91. <https://doi.org/10.1016/j.aos.2020.101200>
- Anderson, S.W., H. Dekker, K. Sedatole and E. Wiersma. (2020) When One Size Does not Fit All: Using *Ex Post* Subjectivity Ratings to Provide Parity in Risk-adjusted Compensation. *Management Accounting Research*. 49. <https://doi.org/10.1016/j.mar.2020.100706>
(Winner of the 2020 David Solomons Prize of Management Accounting Research)

PUBLICATIONS

Research Publications (continued)

- Anderson, S.W. and A. Kimball. (2019) Evidence for the Feedback Role of Performance Measurement Systems. *Management Science*. 65 (9):4385-4406. <https://doi.org/10.1287/mnsc.2018.3129>
- Anderson, S.W., H.F. Chang, M.M. Cheng and Y.S. Phua. (2017) Getting to Know You: Trust Formation in New Interfirm Relationships and the Consequences for Investments in Management Control and the Collaboration. *Contemporary Accounting Research*. 34 (2): 940-965. <http://ssrn.com/abstract=2694788>.
- Anderson, S.W., H. Dekker and A. Van den Abbeele. (2017) Costly control: An examination of the tradeoff between control investments and residual risk in interfirm transactions. *Management Science*. 63 (7): 2163-2180 <http://ssrn.com/abstract=2638271>. <http://dx.doi.org/10.1287/mnsc.2016.2435>
- Anderson, S.W., M.H. Christ, H.C. Dekker and K.L. Sedatole. (2015) Do extant management control frameworks fit the alliance setting? A descriptive analysis. *Industrial Marketing Management*. 46: 36-53. <http://dx.doi.org/10.1016/j.indmarman.2015.01.004> <http://ssrn.com/abstract=2320085> (special issue on: *Accounting & Marketing Perspectives on Value Creation in Inter-firm Collaboration in Industrial Markets*)
- Anderson, S.W. and H.C. Dekker. (2014) The Role of Management Controls in Transforming Firm Boundaries and Sustaining Hybrid Organizational Forms. *Foundations and Trends in Accounting*. 8 (2): 1-71. <http://ssrn.com/abstract=2484594>
- Anderson, S. and H. Dekker. (2014) "From make-or-buy to coordinating collaboration: Management control in strategic alliances" in Otley, David T. and K. Soin (Eds.) *Management Control and Uncertainty*. (Hampshire, UK: Palgrave Macmillan). 47-68. ISBN 9781137392107.
- Anderson, S.W., M.H. Christ, H.C. Dekker and K.L. Sedatole. (2014) The Use of Management Controls to Mitigate Risk in Strategic Alliances: Field and Survey Evidence. *Journal of Management Accounting Research*. 26 (1): 1-32. <http://papers.ssrn.com/abstract=1509461>
- Anderson, S.W. and K.L. Sedatole. (2013) Evidence on the Cost Hierarchy: The Association between Resource Consumption and Production Activities. *Journal of Management Accounting Research*. 25: 119-141. <http://papers.ssrn.com/abstract=2137134>
- Anderson, S.W. and A.M. Lillis. (2011) Corporate Frugality: Theory, Measurement and Practice. *Contemporary Accounting Research*. 28 (4): 1349-1387. <http://papers.ssrn.com/abstract=1742115>
- Anderson, S.W. and H.C. Dekker. (2010) Accounting in Networks: The Transaction Cost Perspective. In Hakansson, H., Kalle, K. and J. Lind (Eds.) *Accounting in Networks*. (London, UK: Routledge, Taylor and Francis). 235-268. ISBN10: 0-415-80647-X <http://ssrn.com/abstract=1360793>
- Anderson, S.W., H. Dekker and K.L. Sedatole. (2010) An Empirical Examination of Goals and Performance-to-Goal Following the Introduction of an Incentive Bonus Plan with Participative Goal-setting. *Management Science*. 56 (1): 90-109. <http://ssrn.com/abstract=975465>
(Winner of Best Paper Award, 2006 AAA Management Accounting Section Midyear Research Conference)
(Winner of the 2012 Notable Contribution to the Management Accounting Literature Award).
- Anderson, S.W. and H.C. Dekker. (2009) Strategic Cost Management in Supply Chains, Part 2: Executional Cost Management. *Accounting Horizons*. 23 (3): 289-305. <http://ssrn.com/abstract=1357747>
- Anderson, S.W. and H.C. Dekker. (2009) Strategic Cost Management in Supply Chains, Part 1: Structural Cost Management. *Accounting Horizons*. 23 (2): 201-220. <http://ssrn.com/abstract=1357746>
- Anderson, S.W., L.S. Baggett and S.K. Widener. (2009) The Impact of Service Operations Failures on Customer Satisfaction: Evidence on How Failures and Their Source Affect What Matters to Customers. *Manufacturing and Service Operations Management*. 11 (1): 52-69. <http://ssrn.com/abstract=975832>
(Honorable Mention, IBM Best Paper Award, Service Operations 2006 POMS Annual Conference)

PUBLICATIONS

Research Publications (continued)

- Anderson, S.W., L. K. Pearo and S.K. Widener. (2008) Drivers of Service Satisfaction: Linking Customer Satisfaction to the Service Concept and Customer Characteristics. *Journal of Service Research*. 10 (4): 365-381. <http://ssrn.com/abstract=62748>
- Anderson, S.W. (2007) Managing Costs and Cost Structure throughout the Value Chain: Research on Strategic Cost Management. In C.S. Chapman, C.; A.G. Hopwood, and M.D. Shields (Eds.). *Handbook of Management Accounting Research*. Oxford: Elsevier. (2): 319-341. <http://ssrn.com/abstract=869070>
(Edited volume won the 2008 Notable Contribution to the Management Accounting Literature Award).
- Anderson, S.W. and S.K. Widener. (2007) Doing Quantitative Field Studies in Management Accounting. In C.S. Chapman, C.; A.G. Hopwood, and M.D. Shields (Eds.). *Handbook of Management Accounting Research*. Oxford: Elsevier. (1): 481-506. <http://ssrn.com/abstract=833124>
(Edited volume won the 2008 Notable Contribution to the Management Accounting Literature Award)
- Anderson, S.W., Christ, M.H. and K.L. Sedatole. (2006) *Managing Strategic Alliance Risk: Survey Evidence of Control Practices in Collaborative Inter-Organizational Settings*. Institute of Internal Auditors Research Foundation. Altamonte Springs. FL.
- Anderson, S.W. and H.C. Dekker. (2005) Management Control for Market Transactions: The relation between transaction costs, incomplete contract design and subsequent performance. *Management Science*. 51 (12): 1734-1752. <http://ssrn.com/abstract=477361>
(Lead article of issue, featured on journal web site)
(Winner of the 2010 Paper with Greatest Influence on Management Accounting Practice Award)
- Anderson, S.W. and K.L. Sedatole (2003) Management Accounting for the Extended Enterprise: Performance Management for Strategic Alliances and Networked Partners. In Bhimani, A. (Ed.) *Management Accounting in the Digital Economy*. (Oxford, UK: Oxford University Press).
<http://ssrn.com/abstract=457600>
- Anderson, S.W. and W.N. Lanen. (2002) Using Electronic Data Interchange (EDI) to Improve the Efficiency of Accounting Transactions. *The Accounting Review*. 77 (4): 703-729. <http://ssrn.com/abstract=310068>
(Winner of the 2006 Notable Contribution to the Management Accounting Literature Award).
- Anderson, S.W., Hesford, J. and S.M. Young. (2002) Factors Influencing the Performance of Activity-based Costing Teams: A Field Study of ABC Model Development Time in the Automobile Industry, *Accounting, Organizations and Society*. 27 (3): 195-211.
- Anderson, S.W. and S.M. Young. (2001) *Implementing Management Innovations: Lessons Learned from Activity Based Costing in the U.S. Automobile Industry*. Kluwer Academic Publishers. (ISBN 0792374371)
(Winner of the 2003 Notable Contribution to the Management Accounting Literature Award).
(Winner of the 2006 Notable Contribution to the Accounting Literature Award).
- Anderson, S.W. (2001) Direct and Indirect Effects of Product Mix Characteristics on Capacity Management Decisions and Operating Performance, *International Journal of Flexible Manufacturing Systems*. 13(3): 241-265.
- Anderson, S.W., D. Glenn and K.L. Sedatole, (2000) Sourcing Parts of Complex Products: Evidence on Transactions Costs, High-powered Incentives and Ex Post Opportunism, *Accounting, Organizations and Society*. 25 (8): 723-749.
- Anderson, S.W. and S.M. Young. (1999) The Impact of Contextual and Process Factors on the Evaluation of Activity Based Costing Systems, *Accounting, Organizations and Society*. 24 (7): 525-559.
- Anderson, S.W. and W.N. Lanen. (1999) Economic Transition, Strategy and the Evolution of Management Accounting Practices: The Case of India, *Accounting, Organizations and Society*. 24 (5/6): 379-412.

PUBLICATIONS

Research Publications (continued)

- Anderson, S.W., Daly, J.D. and M.F. Johnson. (1999) Why Firms Seek ISO 9000 Certification: Regulatory Compliance or Competitive Advantage? *Production and Operations Management*. 8 (1): 28-43.
<http://ssrn.com/abstract=55443>
- Anderson, S.W. and K.L. Sedatole. (1998) Designing Quality into Products: The Use of Accounting Data in New Product Development. *Accounting Horizons*. 12 (3): 213-133. <http://ssrn.com/abstract=144792>
- Anderson, S.W. (1995) Measuring the Impact of Product Mix Heterogeneity on Manufacturing Overhead Cost, *The Accounting Review*. 70 (3): 363-87.
- Anderson, S.W. (1995) A Framework for Assessing Cost Management System Changes: the Case of Activity Based Costing Implementation at General Motors, 1986-93, *Journal of Management Accounting Research*. 7: 1-51.

Other Publications

- Abernethy, M., S. Anderson, S. Nair, and Y. Jiang. (August 1, 2021) Growth Mindset vs Fixed Mindset: How managers think about capabilities is related to how they manage resources. *Strategic Finance*.
<https://sfmagazine.com/post-entry/august-2021-growth-mind-set-vs-fixed-mind-set-managers/>
- Anderson, S., B. Zhou, R. Ghayad, and M. Cragg. (Jan. 21, 2016) "The Interaction of Managerial and Tax Transfer Pricing." *BNA Bloomberg Tax Transfer Pricing Report*. Vol 24. (17).
- Anderson, S.W. (2011) Book Review of: Chapman, C.S., D.J. Cooper and P.B. Miller, Eds. (2009) *Accounting Organizations, and Institutions: Essays in Honour of Anthony Hopwood*. (Oxford: Oxford University Press). *The Accounting Review*. 86 (5): 1835-1839.
- Anderson, S.W., Christ, M.H. and K.L. Sedatole. (December 2006) Risky Business. *Internal Auditor*. 47-52.

Textbooks

- Lanen, W., S. Anderson, and M. Maher (2023) *Fundamentals of Cost Accounting*, 7ed. McGraw-Hill Education. ISBN10: 1264100841; ISBN13: 9781264100842
- Lanen, W., S. Anderson, and M. Maher (2020) *Fundamentals of Cost Accounting*, 6ed. McGraw-Hill Education.
- Lanen, W., S. Anderson, and M. Maher (2017) *Fundamentals of Cost Accounting*, 5ed. McGraw-Hill Education.
- Lanen, W., S. Anderson, and M. Maher (2014) *Fundamentals of Cost Accounting*, 4ed. McGraw-Hill/ Irwin.
- Lanen, W., S. Anderson, and M. Maher (2010) *Fundamentals of Cost Accounting*, 3ed. McGraw-Hill/ Irwin.
- Lanen, W., S. Anderson, and M. Maher (2007) *Fundamentals of Cost Accounting*, 2ed. McGraw-Hill/ Irwin.

Teaching Cases

- Anderson, S.W. and D. Student. [teaching case] The Town Kitchen, PBC.: Case A, B, and Postscript. Video supplements. Teaching Note. 2021.
- Case A: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3968531
- Case B: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3968535
- Case B Postscript: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3968536
- A. Wu, N.G. O'Connor, S. Anderson and Y. Chen (2011) Strategic Performance Measurement of Suppliers at HTC. (product 11/482C) Asia Case Research Center. University of Hong Kong.
http://www.acrc.org.hk/search/case_showlist.asp?ct=search&criteria=Htc&submitButton=Search Available through Harvard Case Services as case #HKU950.
- A. Wu, N.G. O'Connor, S. Anderson and Y. Chen (2011) Strategic Performance Measurement of Suppliers at HTC (teaching note, product 11/482TN). Asia Case Research Center. University of Hong Kong. Available through Harvard Case Services as case # HKU951.

- A. Wu, N.G. O'Connor, S. Anderson and G. Loo. PQI: Management of Suppliers. (product 10/481) Asia Case Research Center. University of Hong Kong. 2011.
http://www.acrc.org.hk/search/case_showlist.asp?ct=search&criteria=Pqi&image.x=25&image.y=4
- A Wu, N.G. O'Connor, S. Anderson and G. Loo. PQI: Management of Suppliers (teaching note, product 10/481TN). Asia Case Research Center. University of Hong Kong. 2011. Anderson, S.W. and W.N. Lanen. Procter and Gamble Polska (A) November 1996
- Anderson, S.W. and W.N. Lanen. Procter and Gamble Polska. A&B Case & teaching note. November 1996
- Cooper, R. and S. Weems (1988) Digital Communications, Inc. Harvard Business School case #N9189083, reprinted Cooper, R. and R. Kaplan (eds.). 1991. *The Design of Cost Management Systems*. Prentice-Hall.

EDITORIAL BOARDS & REVIEWING ACTIVITIES

Accounting and Business Research

<https://www.tandfonline.com/action/journalInformation?show=editorialBoard&journalCode=rabr20>
 Editorial Advisory Board, 2015 – present

Accounting and Finance <https://onlinelibrary.wiley.com/page/journal/1467629x/homepage/editorialboard.html>
 Editorial Board, 2012 – present

Accounting Horizons <https://aaahq.org/accounting-Horizons>
 Editor, 2021 – 2022

Accounting Organizations and Society <https://www.journals.elsevier.com/accounting-organizations-and-society/editorial-board>
 Editorial Board, 1997 – 2022

The Accounting Review
 Editor, 2008 – 2011
 Editorial Board, 1999 – 2008

Advances in Management Accounting
<https://www.emeraldgrouppublishing.com/archived/products/books/series.htm%3Fid=1474-7871>
 Editorial Board, 2015 - present

Cost Management <https://store.tax.thomsonreuters.com/accounting/Finance/Cost-Management/p/100238087#tabRelatedResources>
 Editorial Advisory Board, 2013 – present

Journal of Management Accounting Research
 Associate Editor, 1998-2001
 Editorial Board, 1995–1997; 2002–2004; 2005-2007; 2010–2012; 2016 – 2018

Journal of Accounting Auditing and Finance
 Associate Editor, 2001 – 2014

Management Accounting Research <https://www.journals.elsevier.com/management-accounting-research/editorial-board>
 Editorial Board, 2001 – 2022

Management Science
 Associate Editor, Accounting Section, 2003 – 2008
 Associate Editor, Operations Management Section, 2003 – 2007

EDITORIAL BOARDS & REVIEWING ACTIVITIES (continued)

Manufacturing and Service Operations Management
Editorial Board, 1999 – 2002

Production and Operations Management <https://www.poms.org/journal/departments/>
Senior Editor, Interdisciplinary Research Department, 2006 – 2008
Senior Editor, Other Topics Coverage, 2003 – present

Ad Hoc Reviewer: Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Accounting Horizons, Journal of Accounting and Public Policy, Behavioral Research in Accounting, European Accounting Review, Journal of Operations Management.

PROFESSIONAL MEMBERSHIPS & ACTIVITIES

American Accounting Association, member 1988-present.

Distinguished Contributions to Accounting Literature Award Selection Committee: Member, 2018-19

Notable Contributions Award Screening Committee: Member, 2000-1; 2002-3

Research Advisory Committee: Member, 1998-9; 1999-2000

Doctoral Consortium Committee: Member, 1998-9

Management Accounting Section of the American Accounting Association, member 1990- present

Publications Committee: Member 2013-14; Chair 2016-17

Committee to select Notable Contribution to the Literature Award winner: Member 1993-4, 2014-15

Doctoral Consortium: Co-chair 2002-3 and 2003-4; Resident faculty member 2014-15, 2018-19

Committee to select MAS Conference Best Paper Award: Member 2007

Executive Committee: Member 1996-7, 2002-3, 2003-4

Committee to select the Annual Dissertation Award winner: Chair 1997; Member 1996

Research Committee: Member 1995-6

Chartered Institute of Management Accountants, Advisory Panel, invited expert on Management

Accounting Principles Project. 2013-14

European Accounting Association, member 2003-08

Institute of Management Accounting, member 2002-08. IMA Campus Advocate UC Davis 2013- 2022

INFORMS (formerly The Institute of Management Science), member 1992-2011

The Production and Operations Management Society, member 1992-2011. Nominating Committee,
Member 2004-5

Deloitte Center for Controllorship, academic board member 2022 - present

SCHOOL SERVICE

University of California, Davis

University Service

Standing Committees:

Executive Council of the Davis Division of the Academic Senate, Member, 2011-12

Executive Council Subcommittee on the 2020 Initiative, Member 2011-12

Council of School and College Faculty Chairs, Committee of the Academic Senate. Member, 2011-12

Representative Assembly, Ex-Officio Member, 2011-12; GSM second alternate, 2017-19

Committee on Budget and Planning, Member, 2022

Ad Hoc Committees/Assignments:

Campus Judicial Board Formal Hearing, Chair and Panelist. Oct 2015

Faculty Reviewer in faculty misconduct investigation, appointed by Vice Provost. Summer 2021 -
Winter 2022. Testified at hearing Dec. 2022.

SCHOOL SERVICE

University of California, Davis (cont.)

Graduate School of Management Service

Standing Committees:

GSM Faculty Personnel Committee: Representative, 2014-16

Executive Committee: Chair 2011-12

Admissions Committee: Member 2010-11, 2015-16

Education Policy Committee: Chair 2014-15, Member 2013-14, 2017-18

Diversity Committee: Chair 2012-13, Member 2011-12

Research Committee: Chair 2018-19, 2019-2020, 2021-22

Masters of Professional Accountancy Graduate Program Group: Member 2012- 2022; Elected GPC Representative 2013-14, 2018-19, 2019-20, 2020-21, 2021-22

Masters of Business Analytics Graduate Program Group: Member 2016- 2019

Ad Hoc Committees:

Faculty Recruitment Committee, Member 2014-15 (Accounting); Chair 2017-18 (Business Analytics); Member 2017-18 (Lecturer, Articulation and Critical Thinking); Member 2018-19 (Open Search)

Electives Curriculum Task Force: 2012-3

Curriculum Review: Facilitator, Subcommittee on projects course 2010-11; Member, Subcommittee on OM core course 2010-11

Recruitment Advisory Committee for Suran Chair in Technology Management, Chair 2010-11

Personnel Action Committees: 2010-11 (3), 2011-12 (2), 2012-13 (2), 2013-14 (2), 2017-18 (1), 2018-19 (1), 2021-22 (2).

Other School Service:

Accounting Area Convener: 2013-14, 2018-19

Faculty Advisor to Student Case Competition Teams:

2014 Alpha Kappa Psi Case Competition, Reno, NV: UCD undergraduate team took first place

2014 Nespresso MBA Challenge: UC Davis MBA team selected from field of 59 competitors as one of 15 international semifinalists

Faculty Advisor to the UCD GSM chapter of the National Association of Women MBAs, 2015-16

Campus Advocate, designated by Institute of Management Accountants (IMA), 2013-present

School of Education Service

Graduate Group of Education (GGE), Member 2010- present

Rice University

University Service

Standing Committees:

Management Studies Committee, 2001-2

Ad Hoc Committees:

Search Committee for the position of Dean, Jones Graduate School of Business, 2004-5

President's Health Care Task Force, advising member, 2002

Other Service: Faculty Associate of undergraduate residential colleges: Wiess (2002-10), Martel (2001-2)

Jesse H. Jones Graduate School of Business Service

Standing Committees:

Promotion and Tenure Committee, Elected Member 2002-4. Elected by the faculty

MBA Curriculum Committee, Chair 2003-4, Member 2009-10, 2001-2

Research Committee, Member 2008-9, 2006-7, 2005-6

MBA Program Oversight Committee, Chair 2006-7

MBA Core Teaching Committee, Member 2006-7, 2005-6

EMBA Core Teaching Committee, Member 2006-7, 2005-6

Rice University

Jesse H. Jones Graduate School of Business Service (cont.)

Ad Hoc Committees:

- MBA Program Review Committee, Member 2004-5, 2005-6
- Committee on Undergraduate Engineering and Business Curriculum, Member 2004-5
- Committee for Faculty Recruitment in Operations Management, Chair 2005-6, Member 2006-7
- Steering Committee for the Strategic Planning Process, Member 2006

Other School Service:

- Faculty Advisor to the Operations Club, 2009-2010
- Faculty Advisor to the Black Business Students Association, 2005-2007
- Faculty Recruitment Coordinator for Accounting Group, 2002-3; 2003-4
- Coordinator for Accounting Group Research Workshop Series, 2002-3

University of Michigan

University Service: Undergraduate Research Opportunity Program Project sponsor for undergraduate minority students (1995-6: 6 students; 1997-8: 6 students; 1998-9: 15 students; 1999-2000: 6 students)

Michigan Business School Service

Tauber Manufacturing Institute Advisor to student summer internship team, 1994, 1997, 1998, 1999, 2000; guest speaker in student seminar, 1994, 1995

William Davidson Institute Research Fellow (1996-2002); Advisor to MBA summer internship teams in the Czech Republic, (1994), and in Romania (1995); Faculty participant in executive development program, summer 1993, 1994, 1995

TEACHING EXPERIENCE

MBA Degree Program

- MGT/P/B 271 **Strategic Cost Management**: one quarter, MBA elective course at UC Davis. Offered in three locations annually. Taught fully online in Winter 2021
- MGT/P/B 299 **Independent Study**: Advised individual students in one quarter independent studies on various cost management topics. 2011-12 (2), 2012-13 (2)
- Mgmt 598 & 599 **Academic Director of the Action Learning Project** at Rice University, 2001-2004
Students work in teams to analyze and develop solutions to systemic business problems in participating firms. As Academic Director, I coordinated the activities of approximately 20 faculty members who taught in the program, facilitated relationships with participating companies and had oversight of the course syllabus, policies and procedures.
- Mgmt 502 **Cost Management**: half-semester MBA core course at Rice University
- Mgmt 602 **Strategic Cost Management**: offered alternately as a full and a half semester MBA elective at Rice University
- A551 **Management Accounting**: 14-week core evening MBA course at U. Michigan
- A552 **Management Accounting**: seven-week core full time MBA course at U. Michigan
- BA553 **Multi disciplinary Action Project (MAP)**: seven-week core MBA course at U. Michigan
Students work in teams to analyze business processes in participating firms. As a faculty project advisor, I worked with five faculty members from other core disciplines to advise and evaluate 20 teams, each with 5-7 student members.

Executive MBA Degree Program

- Mgmt 802 **Cost Management**: half-semester EMBA core course at Rice University

Masters of Professional Accountancy Program

- ACC 251 **Managerial Accounting and Controls**: one quarter required course at UC Davis. Taught partially online in Winter 2022.

TEACHING EXPERIENCE (cont.)

Undergraduate Business Education

MGT 170 Managing Costs and Quality: one quarter course in the Technology Management Minor Program at UC Davis

Non-degree Executive Education

Genentech Program: two-day course on measuring and managing productivity and cost. Feb. 2012

J.D. Power Voice of the Customer Summit: taught one module on integrated performance measurement to support open enrollment program on customer satisfaction management.

Daewoo Executive Program at University of Michigan - faculty advisor for student projects

Strategic Quality Management Program: module on cost of quality in one-week seminar at U. Michigan

New Products Management Program: one-week executive education seminar at U. Michigan, offered twice yearly. I taught a module on using cost data in product and process design decisions.

Doctoral Program Teaching

University of Canterbury, one of three faculty members teaching research methods. I taught the classes in quantitative methods. Christchurch, New Zealand, March 2024

CIMA Research Training Program, one of two faculty members teaching archival research in management accounting for junior faculty and advanced stage doctoral students. Sydney Australia, Feb. 1-3, 2017

University of Melbourne, Faculty of Business and Economics, Dept. of Accounting

- Various doctoral workshops on management accounting research topics (2003-2017)
- MGMT 472/672 – semester length survey course for doctoral students and honors students (M.Acc.) on contemporary empirical research in management accounting and control

University of Hong Kong, February 2008 – doctoral workshop on inter-organizational management accounting research

Vrije University, Amsterdam. November 2000. EUROMARS doctoral conference. Co-taught 3-day course on research in management accounting to approx. 50 doctoral students from European universities.

American Accounting Association Annual Conference, New Orleans, LA, August 1998. Instructor, CPE course on Field Research Methods in Management Accounting Research

Doctoral Student Advising and Placement

Ashok Mukherjee, (Ph.D. operations management, University of Michigan) dissertation committee member (1995-7), placed at Case Western Reserve

J. Daniel Daly, (Ph.D. accounting, University of Michigan) primary faculty advisor and dissertation chair (1993-1997), placed at Boston College

Margaret Shackell-Dowell, (Ph.D. accounting, University of Michigan) dissertation committee member (1997 -1999), placed at Notre Dame

Karen Sedatole, (Ph.D. accounting, University of Michigan) primary faculty advisor and dissertation chair (1996-2000), placed at University of Texas - Austin

David Glenn, (Ph.D. engineering, University of Michigan) dissertation committee member (1998- 2000), placed at University of Illinois

Henri Dekker, (Ph.D. accounting, Vrije Universiteit Amsterdam, The Netherlands) dissertation reading committee member (2002-3), placed at Vrije Universiteit Amsterdam, The Netherlands

Ginger Davis, (Ph.D. statistics, Rice University) dissertation committee member and faculty advisor (2002-5), placed at the University of Virginia

Alexandra Van den Abbeele, (Ph.D. accounting, Katholieke Universiteit Leuven, Belgium) dissertation committee member and external examiner (2006), placed at Katholieke Universiteit Leuven, Belgium.

Martijn Schoute (Ph.D. accounting, Vrije Universiteit Amsterdam, The Netherlands) dissertation reading committee member and external examiner (2008-9)

INVITED RESEARCH WORKSHOPS

- 2024 University of Canterbury
2023 K.U. Leuven, Maastricht University, Tilburg University
2022 University Carlos III of Madrid
2019 University of Illinois, Tel Aviv University, University of Waterloo, University of California Irvine, University New South Wales
2018 Vrije Universiteit Amsterdam, Erasmus University Rotterdam
2017 University of Sydney, University of Melbourne, Bond University, University of New South Wales
2016 Oregon State University, Bocconi University, University of Southern Denmark, London School of Economics
2014 Naval Post-Graduate School, University of Pittsburgh, Southern Methodist University
2012 University of Central Florida, Australian National University, Australian School of Business at UNSW
2011 Arizona State University, Georgetown University, University of Melbourne
2010 University of California Davis, Macquarie University
2008 York University, Free University Amsterdam, London School of Economics, University of Illinois, Southern Methodist University, University of Hong Kong, University of Auckland, University of Western Australia, University of Queensland
2007 Australian School of Business at UNSW; University of Melbourne
2006 Washington University; Southern Methodist University
2005 Harvard Business School; University of Melbourne; Vanderbilt University
2004 University of Texas, Austin; Texas A&M; University of Texas, Dallas; Georgia State University; University of Utah
2003 Stanford University
2000 University of Southern California; University of Virginia; London School of Economics and Political Science; Emory University; Rice University
1999 University of Pennsylvania; University of Colorado at Boulder
1998 Harvard Business School; University of Texas, Austin
1997 University of Washington; Michigan State University; Memphis University; University of Southern California
1996 Washington University; University of Rochester; Harvard Business School
1994 Indiana University; University of Georgia; Stanford University (Summer Camp)
1993 Stanford University
1992 University of Pennsylvania; University of Chicago; University of Michigan; Massachusetts Institute of Technology; Northwestern University; Carnegie Mellon University; Duke University; Vanderbilt University; University of Virginia

CONFERENCE PRESENTATIONS

Invited Addresses

- EIASM. Performance Measurement and Management Control. Nice, France, Sept. 2019. Invited Speaker. "The Dark Side of Management Controls in Education."
Advances in Management Accounting Conference, Monterey CA. May 2016. Plenary Speaker.
Invited speaker, Universidad Pablo de Olavide de Sevilla, Research Forum. "The Role of Management Controls in Transforming Firm Boundaries and Sustaining Hybrid Organizational Forms," and Editorial Board Panelist. Seville, Spain. May 2015.
AAA Management Accounting Doctoral Colloquium, Invited Panelist "Writing Strategies for Transforming a Dissertation into a Published Paper." Newport Beach, CA Jan. 2015.
AOS Research Conference on Management Accounting from the Field. Beijing China. Invited Panelist speaking on Quantitative Methods and Field Research. June 2013
Management Accounting Research Conference, Houston, TX. Invited Panelist in discussion of Integrating Research and Teaching. January, 2012.

CONFERENCE PRESENTATIONS (continued)

Invited Addresses (continued)

- Management Accounting Research Conference, Seattle, WA. Invited Panelist in discussion of the Future of Management Accounting Departments. January, 2010
- Management Accounting Research Conference, St. Petersburg, FL. Invited Panelist in discussion of Publishing in Accounting Research Journals. January, 2009.
- Plenary Address, Global Management Accounting Research Symposium, Sydney, Australia June 2008.
- AAA Management Accounting Doctoral Colloquium. one of three invited research presentations, "Inter-organizational Management Accounting and Control." Long Beach, CA. January 2008.
- Invited presentation, Harvard Business School accounting conference. May 2006. Plenary Address, American Accounting Association Management Accounting Section Annual Research Conference, Tampa, FL. January 2006. "Integrating Research in Operations Management and Management Accounting."
- Plenary Address, European Institute of Advanced Studies of Management, 7th Manufacturing Accounting Research Conference. Tampere, Finland. May 2005.
- Plenary Speaker, Advances in Management Accounting Conference. Monterey, CA. May 2005.
- KPMG conference on Business Performance Measurement, Orlando, FL. August 2004.
- AAA Management Accounting Section Annual Doctoral Colloquium, one of four invited research presentations "Field Research Methods in Management Accounting Research." Mesa AZ Jan. 2000.
- Plenary Address, European Institute of Advanced Studies of Management, Workshop on New Directions in Management Accounting: Innovations in Practice and Research, Brussels, Belgium, December 1998.
- AAA Annual Conference, New Orleans, LA, August 1998. Invited speaker, panel discussion on "Changes in Corporate Accounting Practice and Implications for Classroom Teaching."
- Management Accounting Research Conference, Memphis, TN. Invited speaker, panel discussion on "Field-based methods in Accounting Research". October 1997.
- Plenary Address, European Institute of Advanced Studies of Management, 3rd International Seminar on Manufacturing Accounting Research, Edinburgh, Scotland, June 1997.
- AAA New Faculty Consortium, invited speaker, February 1997
- AAA Conference on "Teaching Japanese Cost Management Techniques", invited speaker. Boston, MA. November 1994.

Research Paper Presentations and Discussions

- 13th Tel Aviv Conference in Accounting, Tel Aviv University, June 2019, invited paper presentation
- CPA Ontario Centre for Performance Management Research and Education conference, Toronto Canada, Apr. 11-12, 2019. One of four invited paper presentations.
- EIASM. Performance Measurement and Management Control. Nice, France, Sept. 2015. Paper Presentation and invited Discussant.
- AAA MAS Research Conference, Orlando, FL. January, 2014. Paper Presentation.
- AOS Research Conference on Management Accounting from the Field. Beijing China. One of five invited discussants. June 2013
- EIASM. Performance Measurement and Management Control. Nice, France, Sept. 2011. Paper Presentation.
- Global Management Accounting Doctoral Symposium, Sydney, Australia June 2011. Discussant.
- Contemporary Accounting Research Conference, Kingston Ontario. November 2010. Paper presentation.
- AAA MAS Research Conference, St. Petersburg, FL. January, 2009. Discussant.
- AAA MAS Research Conference, Miami, FL. January, 2008. Discussant.
- Global Management Accounting Doctoral Symposium, Sydney, Australia June 2008. Discussant.
- Global Management Accounting Research Symposium, Lansing, MI June 2007. Discussant.
- POMS 2006 Annual Meeting, Boston, MA. April 2006. Paper presentation and session moderator.
- Global Management Accounting Research Symposium, Lansing, MI June 2004. Paper Presentation.

CONFERENCE PRESENTATIONS (continued)

Research Paper Presentations and Discussions (continued)

- AAA MAS Research Conference, Miami, FL. January, 2004. Paper Presentation.
- EIASM. Performance Measurement and Management Control. Nice, France, Sept. 2003. Paper Presentation.
- William Davidson Institute, Conference on Accounting in Transition and Emerging Economies, Ann Arbor, MI April 2000. Paper Presentation and Discussant.
- Accounting Organizations and Society* conference on “Accounting, Organizational Transformation and New Organizational Forms,” Los Angeles, CA, November 1999. Paper Presentation.
- AAA MAS Research Conference, Orlando, FL. January 1999. Paper Presentation.
- Accounting Organizations and Society* conference on “Comparative Management Accounting Practices,” Siena, Italy, November 1996. Paper Presentation.
- AAA MAS Research Conference, Vancouver, Canada. October 1995. Paper Presentation.
- Sixth Annual Tokyo Keizai University International Symposium “The Evolution of Management Accounting in a Changing Environment,” Tokyo, Japan. November 1994. Paper Presentation.
- AAA 1994 Annual Meeting, August 1994. Discussant.
- TIMS/ORSA Joint National Conference, Boston, MA. April 1994. Paper Presentation.
- AAA MAS Research Conference, San Diego, CA. April 1994. One of seven papers selected for presentation.
- University of Minnesota. Empirical Research Conference on Management Accounting in the New Manufacturing Workforce Environment. October 1992. Paper Presentation.
- TIMS/ORSA Joint National Conference, San Francisco, CA, October 1992. Paper Presentation.

INVITED PRESENTATIONS TO BUSINESS AUDIENCES

- CAANZ Australia/ UNSW, “Modern Cost Management”, December 2019.
- UC Davis GSM, Dean’s Advisory Council. March 2011, May 2014, October 2017.
- Brattle Group. Research paper presentation. Cambridge MA. November 2016.
- American Bar Association, ABA Section of Taxation and ABA Section of Real Property, Trust and Estate Law, Joint Fall CLE Meeting. Panelist in Transfer Pricing session “OECD Country-by-Country Data Submissions: Potential for Misapplication of Big Data”, September 2016.
- Birkett Lecture, CPA Australia Annual Congress, Sydney, Australia, October 2012.
- CIMA Visiting Professor Lecture and Webcast. London. October 2009.
- Voice of the Customer Leadership Summit, JGSM & JD Power, Houston, TX. September 2006.
- Institute of Internal Auditors conference on Risk and Control, West Palm Beach, FL. August 2006.
- 65th Annual CPA Australia/ University of Melbourne Research Lecture, October 2004.
- Young Entrepreneurs Organization, luncheon talk, April 2004.
- Jones Partners, Thought Leadership Series, presentation of research. March 2004.
- Jones Partners, breakfast meeting, presentation about the ALP program. November 2003.
- Plenary speaker, Management Accounting Research Group Conference sponsored by CIMA and ICAEW, London, England. April 2000.
- Institute of Management Accountants, Foundation for Applied Research, August 1998.
- Chrysler, Activity Based Costing Conference, November 1994.
- General Motors, Manufacturer’s Management Council, November 1994.
- International Motor Vehicle Project at MIT, Annual Sponsor’s Conference; Berlin, Germany June 1994.
- International Motor Vehicle Project at MIT; Annual Sponsor’s Conference, Cape Cod, MA June 1993.

EXPERT TESTIMONY & LITIGATION SUPPORT

Eaton Corporation and Subsidiaries (Defendant) v. Commissioner of Internal Revenue. United States Tax Court, Docket No. 5576-12. Submitted an expert report and rebuttal and provided testimony (September 2015) on matters related to transfer pricing and cost accounting. My report was cited in opinion filed on July 26, 2017 in favor of Defendant.

Official Committee of Unsecured Creditors of Motors Liquidation Company f/k/a General Motors Corporation vs. JPMorgan Chase Bank, N.A. (Defendant). Working on behalf of the Defendant, provided expertise in cost accounting matters. Case settled May 2019.

Thomas J. Kennis v. Metropolitan West Asset Management (Defendant), LLC. Case No. CV 15-8162-GW-FFM. Working on behalf of the Defendant, provided an expert report and rebuttal and was deposed on matters related to cost accounting and cost allocations. Following bench trial, judgment was in favor of Defendant in court order dated August 5, 2019.

Confidential tax dispute. 2018 - present. Submitted expert reports (March 2020, June 2024) on behalf of Defendant in a multi-billion-dollar tax dispute that attests to *pro-forma* profit and loss statements of at-issue cost sharing arrangements. Ongoing work.

Confidential dispute against United States of America (Defendant). 2019 – 2023. Working on behalf of the Defendant, provided consulting expertise in evaluating cost models used in setting cost-based user fees. Ongoing matter.

Confidential Arbitration Tribunal. 2021. Submitted expert report and two rebuttal reports and testified on behalf of Defendant in dispute between strategic alliance partners over calculation of fees.

Confidential dispute brought by United States of America (Plaintiff). 2023 – present. Working on behalf of plaintiff to assess profits earned in disputed transactions.