

CURRICULUM VITA

Dan Swenson
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School of Accountancy
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EDUCATION

Ph.D., Accountancy, University of Mississippi, May, 1993. (Major: Accountancy; Minors: Management Information Systems and Public Administration.)
MBA, Business Administration, Arizona State University, May, 1980. (Concentration: Finance.)
BBA, Business Administration, University of Memphis, May, 1978. (Major: Accounting.)

PROFESSIONAL CERTIFICATIONS

Certified Management Accountant
Certified Public Accountant

EXPERIENCE

Educational Institutions

2000-Present Arizona State University, Associate Professor of Accounting.
1992-2000 University of Idaho, Associate Professor of Accounting.
1989-1992 University of Mississippi, part-time instructor.

Courses Taught

Financial Accounting Principles
Managerial Accounting Principles
Cost Accounting
Managerial Accounting (Graduate)
Advanced Managerial Accounting (Senior/Graduate)
Cost Management Systems (Graduate)

Professional

1987-1989 Peck Industries, Memphis, TN. Director of Finance, responsible for all finance and accounting functions.
1984-1987 Dow Corning Wright, Arlington, TN. Plant Controller, responsible for all manufacturing accounting functions. Headed a team that developed and implemented a new cost accounting and performance measurement system.
1980-1984 Levi Strauss and Co., Little Rock, AR. Budget Administrator, responsible for preparing and controlling plant operating budgets for the Menswear Division.

SERVICE

University

Arizona State University

- ❑ Chair of the Programs and Curriculum Committee for the Department of Accounting (2004-2007).
- ❑ Member of the University's Scholarship, Research, and Creative Activities (SRCA) Committee (2006-2007).
- ❑ Chair of the University's Scholarship, Research, and Creative Activities (SRCA) Committee (2003-2006).
- ❑ Senator for Academic Senate (2005-2007).
- ❑ Member of the University's Graduate Curriculum Committee (2005-2007).
- ❑ Member of the MBA Programs Committee (2000-2007).
- ❑ Member of three Search Committees for the Economics, Finance, and Marketing Department (2003-2006).
- ❑ Member of three Search Committees for the Department of Accounting (2002-2005).
- ❑ Member of the Partnership for Community Development Internal Grant Review Committee (2002-2004).
- ❑ Member of the Scholarship, Research, and Creative Activities (SRCA) Grant Committee (2002-2003).
- ❑ Member of the Programs and Curriculum Committee for the Department of Accounting (2002-2003).
- ❑ Member of the Provost's Faculty Advisory Group (2000-2003).

University of Idaho

- ❑ Tenure and Promotions Committee (College), 1999-2000.
- ❑ Intellectual Contributions Committee, 1996-2000.
- ❑ Library Liaison Committee, 1997-2000.
- ❑ Accounting Department Recruiting Committee, Chair, 1997-8.
- ❑ Marketing Department Recruiting Committee, 1995-6.
- ❑ Accounting Department Recruiting Committee, 1994-5.
- ❑ Finance Department Recruiting Committee, 1994-5.
- ❑ Guest Speaker, Accounting Department Advisory Board, 1994, 1995 and 1997.
- ❑ Guest Speaker, College Advisory Board, 1993.
- ❑ Guest Speaker, Student Accounting Association, 1995.

Profession

- ❑ Board Member for the Arizona Society of CPAs Foundation for Education and Innovation, 2005-2007.
- ❑ Member, Executive Committee (CAM-I Liason) for the Management Accounting Section of the American Accounting Association, 2001-2007.
- ❑ Member, Consortium for Advanced Management—International (CAM-I), 1993-2007. Currently active with CAM-I's Target Costing Group. Received the *Robert A. Bonsack Award* for Distinguished Contribution in the Advancement of Cost Management (1999).
- ❑ Member, Institute of Management Accountants (IMA), 1993-2007. Currently active with the local IMA Chapter.
 - Reviewer, Lybrand Competition, 2002.
 - Manuscript Director, 1994.
 - Speaker, 1993 and 1994.
- ❑ Participant, American Productivity and Quality Center (APQC) Benchmarking Studies, 1994-1998.

- ❑ Member, Editorial Review Board, *Journal of Business Disciplines*, 2000-2001.
- ❑ Ad Hoc Reviewer, *Accounting Educator's Journal*, *Accounting Horizons*, and the American Accounting Association, 1995-Present.

Other

- ❑ Treasurer and Committee Member, Boy Scouts of America, Troop 344, Moscow, ID, 1999-2000.

PROFESSIONAL DEVELOPMENT

Conferences and Company Visits

CAM-I: (Leading industry group that supports research in cost management.) Attended conferences throughout the United States and Canada, 1993-present.

Management Accounting Section, AAA: Attended research and teaching conferences in San Diego, CA, Boston, MA, Vancouver, B.C., and Scottsdale, AZ, 1993-2000.

Target Costing Best Practices Study: Sponsored by CAM-I, the AICPA, and the University of Akron. Attended four company visits, including The Boeing Company, Caterpillar, DaimlerChrysler, and Continental, 1998.

APQC: (Co-founded the Malcolm Baldrige Quality Award; sponsors training seminars and benchmarking studies.) Participated in six conferences in Houston, TX, 1994-1998.

ABM Best Practices Study, Phase I: Sponsored by the APQC and CAM-I. Attended 13 company visits, including Boeing, General Motors, Deere & Co, IBM, Valvoline, TI, Current, Johnson and Johnson, Carrier, Delco Electronics, First Tennessee Bank, PCS Health Systems, and Parker Hannifin, 1994-1995.

ABM Best Practices Study, Phase II: Sponsored by the APQC and Arthur Andersen. Attended 11 company visits, including Chrysler, Caterpillar, Ralston Purina, Bell South, Marmon Group, Hewlett-Packard, City of Indianapolis, First Data, Cummins Engine Company, Tektronix, and Northeast Utilities, 1996-1997.

ABM Best Practices Study, Phase III: Sponsored by the APQC and Arthur Andersen. Attended five company visits, including AlliedSignal, Guardian Industries, PHH Vehicle Services, Motorola, and the Rocketdyne division of The Boeing Company, 1998.

Professional Development, Teaching

Course: College Teaching Seminar (Edu. 416/516—University of Idaho), Fall, 1994.

Workshops: Attended several teaching workshops conducted by the Director, Office of Teaching Enhancement, University of Idaho, 1993.

PUBLICATIONS

Refereed Journal Articles

- Ansari, Shahid, Jan Bell, and Dan Swenson, "Strategies for Training in Target Costing." *Cost Management* (Forthcoming).
- Gopalakrishnan, Mohan, Janet Samuels, and Dan Swenson, "Target Costing at a Consumer Product's Company." *Strategic Finance* (December 2007), pp 36-41. (Awarded a *Certificate of Merit*.)
- Ansari, Shahid, Jan Bell, and Dan Swenson, "A Template for Implementing Target Costing." *Cost Management* (September/October 2006), pp. 20-27.
- Swenson, Dan, Thomas Buttross, and Il-Woon Kim, "Using the CAM-I Diagnostic to Evaluate Readiness for Target Costing." *Cost Management* (May/June 2005), pp. 41- 48.
- Swenson, Dan, Shahid Ansari, Jan Bell, and Il-Woon Kim, "A Field Study of Best Practices in Target Costing." *Management Accounting Quarterly* (Winter 2003), pp. 12-17. (Awarded a *Certificate of Merit*.)
- Kim, Il-Woon, Shahid Ansari, Jan Bell, and Dan Swenson, "Target Costing Practices in the United States." *Controlling* (November 2002), pp. 607-614.
- Swenson, D, and D. Barney. "ABC/M: Which Companies Have Success?" *Journal of Corporate Accounting and Finance* (March/April 2001), pp. 35-44.
- Buttross, Thomas, Hal Buddenbohm, and Dan Swenson, "Understanding Capacity Utilization at Rocketdyne." *Management Accounting Quarterly* (Winter 2000), pp. 42-48. (Awarded the *Lybrand Gold Medal* by the Institute of Management Accountants (IMA).)
- Kim, Il-Woon, Shahid Ansari, Jan Bell, and Dan Swenson, "Target Costing: Lessons from Japan." *International Journal of Strategic Cost Management* (Autumn 1999), pp. 3-11.
- Geiger, Joe and Dan Swenson. "Activity-Based Costing and Strategic Management: Effects on Emerging and Realized Strategies," *Corporate Controller* (November/December 1998), pp. 4-10.
- Swenson, Dan "Managing Costs Through Complexity Reduction at Carrier Corporation." *Management Accounting* (April 1998), pp. 20-28. (Awarded the *Lybrand Gold Medal* by the IMA and won the *IFAC Article Award* Competition.)
- Foster, George and Dan Swenson. "Measuring the Success of Activity-Based Cost Management and Its Determinants," *Journal of Management Accounting Research* (Fall 1997), pp. 109-141.
- Swenson, Dan "Best Practices in Activity-Based Management," *Journal of Cost Management* (November/December 1997), pp. 6-14.
- Swenson, Dan and Dale Flesher. "Are You Satisfied with Your Cost Management System?," *Management Accounting* (March 1996), pp. 49-53. (Awarded a *Certificate of Merit*.)
- Swenson, Dan "The Benefits of Activity-Based Cost Management to the Manufacturing Industry,"

Journal of Management Accounting Research (Fall 1995), pp. 167-180.

Swenson, Dan, Thomas Buttross, and Dale Flesher. "Regaining Relevance in the Classroom," *Management Accounting* (December 1993), pp. 51-52.

Swenson, Dan and Thomas Buttross. "A Return to the Past: Disclosing Market Values of Financial Instruments," *Journal of Accountancy* (January 1993), pp. 71-77.

Swenson, Dan and Judith Cassidy. "The Effect of JIT on Management Accounting," *Journal of Cost Management* (Spring 1993), pp. 39-47.

Swenson, Dan, John Malley, and P. Balsmeier. "General Living Systems Theory and Just-In-Time Manufacturing: A Framework for Change," *Industrial Management* (September/October 1991), pp. 12-14.

Thompson, James and Dan Swenson. "Disclosure of Market Values for Financial Instruments." *The CPA Journal* (August 1991), pp. 44-49.

Other Refereed Publications

Swenson, Dan and Thomas Buttross. "A Survey of Target Costing Best Practices, Phase II." *Consortium for Advanced Management—International* (March 2002).

Books

Ansari, Shahid, Jan Bell, and Dan Swenson. *Hitting the Target: The CAM-I Target Costing Implementation Guide*. Novus Publishing (2005).

Other Articles

Swenson, Dan. "Easy as ABC," *Idaho Research* (Winter 1996) pp. 6-7. (Invited Article.)

Swenson, Dan. "A Vote for ABC," *Cost Management Update* (October 1994), p. 1.

Swenson, Dan. "New Accounting Rule Requires Fair Value Disclosure for Financial Instruments." *Commercial Lending Newsletter* (October 1992), pp. 1 and 6.

Refereed Proceedings

Gopalakrishnan, Mohan, Janet Samuels, and Dan Swenson, "Target Costing: The Effect of Information Timing on Cost Reduction." American Accounting Association Management Mid-Year Conference (January 12, 2008).

Swenson, Dan, Peter Braxton, and Tom Buttross, "Target Costing Best Practices and Implications for CAIV Implementations," *Society of Cost Estimating and Analysis (SCEA)*, Scottsdale, AZ (June 13, 2002).

Swenson, Dan and Doug Barney. "A Survey of Activity-Based Management Implementations."

Proceedings of the National AAA Meeting, August 16-19, 1998.

Swenson, Dan and Doug Barney. "Complexity Reduction at Carrier Corporation." *Proceedings of the Western AAA Meeting, May 1 - May 3, 1997.*

Swenson, Dan and Dale Flesher. "Satisfaction with Cost Management Systems: An Update." *Proceedings of the Southeast AAA Meeting, April 7-9, 1995.*

Swenson, Dan. "The Effect of Firm Characteristics on Applications of Activity-Based Cost Management." *Proceedings of the National AAA Meeting, August 10-13, 1994.*

Swenson, Dan and Judith Cassidy. "Management Accountants and the Success of Innovative Manufacturing Systems." *Proceedings of the Western AAA Meeting, April 30 - May 2, 1992.*

Swenson, Dan and Dale Flesher. "Management Accounting for the Early Twentieth Century Cooperage Industry." *Proceedings of the Southeast AAA Meeting, April 23-26, 1992.*

Swenson, Dan, Tom Buttross, and Dale Flesher. "The Coverage of Current Topics in Cost and Managerial Accounting Courses." *Proceedings of the Southwest AAA Meeting, March 4-7, 1992.*

Presentations

Gopalakrishnan, Mohan and Dan Swenson. "Supply Chain Management: Current Practice and Workshop," Consortium for Advanced Management—International, San Francisco, CA (March 7, 2005).

Gopalakrishnan, Mohan and Dan Swenson. "Supply Chain Management and Target Costing," Consortium for Advanced Management—International, San Antonio, TX (December 13, 2004).

Swenson, Dan. "Target Costing Best Practices Implementation Study—Final Report," Consortium for Advanced Management—International, San Diego, CA (December 3, 2001).

Ansari, Shahid, Jan Bell, Il-Woon Kim, and Dan Swenson. "Results from the Target Costing Best Practices Study," Consortium for Advanced Management—International, Scottsdale, AZ (December 8-10, 1998).

Miller, John and Dan Swenson. "Activity-Based Management III: Best Practices for Strategic Improvement," The American Productivity and Quality Center, Houston, TX (November 11-13, 1998).

Foster, George and Dan Swenson. "Activity-Based Management Consortium Study, Phase II." The American Productivity and Quality Center, Houston, TX (April 15-16, 1997).

Foster, George and Dan Swenson. "Measuring the Success of Activity-Based Management and Its Determinants." Stanford University Summer Camp, Stanford, CA (July 1996).

Foster, George and Dan Swenson. "Measuring the Success of Activity-Based Management and Its Determinants." Strategic Management Accounting Conference, Edmonton, Canada (May 10-11, 1996).

Foster, George and Dan Swenson. "Activity-Based Management Consortium Study, Phase I." The

American Productivity and Quality Center, Houston, TX (April 17-18, 1995).

Swenson, Dan. "Measures of Success with Activity-Based Costing and the Effect of Firm Differences."
The AAA Management Accounting Research Conference, San Diego, CA (April 8-9, 1994).

FUNDED RESEARCH

Arizona State University

- 2003-2004 *Creating a Technology-Assisted On-Line Learning Community for Target Costing – A Multi-functional Approach, with M. Gopalakrishnan (\$10,000).*
- 2002-2003 *Teaching Target Costing – Operations/Accounting Interface, with M. Gopalakrishnan (\$10,000)*

University of Idaho

- 1998-2000 \$14,000/year as the Roderick M. Steel Distinguished Professor.
- 1992-1997 \$6,000/year in competitively awarded summer grants.

Private

- 2002-Present Approximately \$5,000 per year for travel expenses to CAM-I's quarterly meetings.
- 2000-2001 *Target Costing Best Practice Study, Phase II*, sponsored by CAM-I and the University of Akron. Received \$8,000 for travel and expenses.
- ABM Design Framework*, sponsored by CAM-I and the Navy. Received \$4,000 for travel and expenses.
- 1998-1999 *ABM Best Practice Study, Phase III*, sponsored by Arthur Andersen and the APQC. Received \$20,000.
- Target Costing Best Practice Study*, sponsored by CAM-I, the AICPA, and the University of Akron. Received \$9,000.
- Cost Management in the Aerospace and Defense Industry*, sponsored by CAM-I. Received \$8,000.
- 1996-1997 *ABM Best Practice Study, Phase II*, sponsored by Arthur Andersen and the APQC. \$35,000 for course release, travel, and expenses.
- 1994-1995 *ABM Best Practice Study, Phase I*, sponsored by the APQC and CAM-I. \$30,000 for course release, travel, and expenses.