
ROBERT J. SWIERINGA

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Ithaca, New York 14850

CURRENT POSITION

Professor Emeritus of Accounting
Anne and Elmer Lindseth Dean Emeritus
S.C. Johnson Graduate School of Management
Cornell University
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EDUCATION

Augustana College, AB, 1964, Economics
University of Denver, MBA, 1965, Accounting and Economics
University of Illinois, Ph.D., 1969, Accounting and Complex Organizations

ACADEMIC EXPERIENCE

Stanford University, Graduate School of Business, Assistant Professor of Accounting, 1968–1974.
Cornell University, S. C. Johnson Graduate School of Management, Associate Professor of Accounting, 1974–1981; Professor of Accounting, 1981–1985.
Yale University, School of Management, Professor in the Practice of Accounting, 1996–1997.
Cornell University, S. C. Johnson Graduate School of Management, Anne and Elmer Lindseth Dean, 1997–2007; Professor of Accounting, 1997-2015.
Harvard Business School, Visiting Scholar, Fall 2007.

PROFESSIONAL EXPERIENCE

Member of the Board, Financial Accounting Standards Board (FASB), Norwalk, Connecticut, January 1986–June 1996.

BUSINESS EXPERIENCE

Manager, Family Owned Businesses: Hammond Organ Studios, Bettendorf, Iowa, 1961–1964; Hammond Organ Studios, Moline, Illinois, 1965–1968.
Member, Board of Directors, Spectrotherm Corporation, Santa Clara, California, 1970–1974.
Member, Board of Directors, Deanco, Ithaca, New York, 1985.
Member, Board of Directors, General Electric Company, 2002-2016.
Member, Board of Managers, Partners Group Private Equity Fund (Master Fund), LLC, 2006-present.
Member, Board of Managers, Partners Group Private Equity Income Opportunities, LLC, 2017-present.

PUBLICATIONS — BOOKS

1. *Essentials of Financial Statement Analysis* (Addison-Wesley, 1972). (With Robert T. Sprouse).
2. *Some Effects of Participative Budgeting on Managerial Behavior* (National Association of Accountants, 1975). (With Robert H. Moncur).
3. *Cases in Financial Accounting* (Dame Publications, 1980; Revised, 1981; Third Edition, Irwin, 1989). (With Thomas R. Dyckman).
4. *Financial Accounting: An Introduction* (Dryden Press, 1987). (With Harold Bierman, Jr.).

PUBLICATIONS — ARTICLES

1. "The Compatibility of Auditing Independence and Management Services," *The Accounting Review* (October 1968), 697–705. (With D.R. Carmichael).
2. "A Positional Analysis of Internal Control," *The Journal of Accountancy* (February 1971), 34–43. (With D.R. Carmichael).
3. "Performance Measure and Incentive Alternatives in a Multivariable Setting," in Thomas J. Burns, ed., *Behavioral Experiments in Accounting* (College of Administrative Science, The Ohio State University, 1971), 415–444. (With Joel S. Demski).
4. "Discussion of Towards a Theory of Behavioral Consequences of Accounting Feedback: The Dynamic Aspects of Self-Esteem and Feedback on Performance," *AIDS Proceedings* (November 1971).
5. "A Behavioral Approach to Internal Control Evaluation," *The Internal Auditor* (March/April 1972), 30–45.
6. "The Relationship Between Managers' Budget-Oriented Behavior and Selected Attitude, Position, Size and Performance Measures," *Journal of Accounting Research* (Supplement 1972), 194–209. (With Robert H. Moncur).
7. "A Cooperative Formulation of the Audit Choice Problem," *The Accounting Review* (July 1974), 506–513. (With Joel S. Demski).
8. "A Behavioral Approach to Participative Budgeting," *Management Accounting* (February 1975), 35–39.
9. "Discussant's Response to a Behavioral Study of Staff Retention in the Profession of Public Accounting," *Symposium on Auditing Research* (Department of Accountancy, University of Illinois, 1976), 141–156.
10. "Experiments in the Heuristics of Human Information Processing," *Journal of Accounting Research* (Supplement 1976), 159–187. (With Michael Gibbins, Lars Larsson and Janet Lawson Sweeney).
11. "Consequences of Financial Accounting Standards," *The Accounting Forum* (May 1977), 25–39.

12. "Experimental and Survey Research in Financial Accounting: A Review and Evaluation," in A. Rashad Abdel-khalik and Thomas F. Keller, eds., *The Impact of Accounting Research on Practice and Disclosure* (Duke University Press, 1978), 47–105. (With Thomas R. Dyckman and Michael Gibbins).
13. "Empirical Evidence about the Effects of an Accounting Change on Information Processing," in Thomas J. Burns, ed., *Behavioral Experiments in Accounting II* (College of Administrative Science, The Ohio State University, 1979), 225–259. (With Thomas R. Dyckman and Robert E. Hoskin).
14. "Discussion of Judgment Based Materiality Judgments," *Journal of Accounting Research* (Supplement 1979), 139–147.
15. "Behavioral Implications of Planning and Control Systems," in H. Peter Holzer, ed., *Management Accounting 1980* (Department of Accountancy, University of Illinois, 1980), 121–143.
16. "The Silver-Lined Bonds of Sunshine Mining," *The Accounting Review* (January 1981), 166–176.
17. "Perception of Accuracy as a Determinant of Information Value," *Journal of Accounting Research* (Spring 1981), 86–108. (With Ronald W. Hilton).
18. "Perception of Initial Uncertainty as a Determinant of Information Value," *Journal of Accounting Research* (Spring 1981), 109–119. (With Ronald W. Hilton).
19. "Discussion of Behavioral Decision Theory: Processes of Judgment and Choice," *Journal of Accounting Research* (Spring 1981), 32–41. (With Joel S. Demski).
20. "Interfaces Between Management Accounting and Organizational Behavior," *Exchange: The Organizational Behavior Teaching Journal* (1981), No. 3, 25–33. (With Karl E. Weick).
21. "An Accounting Change and Information Processing Changes," *Accounting, Organizations and Society* (February 1982), 1–11. (With Thomas R. Dyckman and Robert E. Hoskin).
22. "Management Accounting and Organizational Behavior: Integrative Cases We Have Known and Loved," *Exchange: The Organizational Behavior Teaching Journal* (1981), No. 4, 46–49. (With Richard C. Martin).
23. "Organizational Views of Transfer Pricing," *Accounting, Organizations and Society* (May 1982), 149–165. (With John H. Waterhouse).
24. "Decision Flexibility and Perceived Information Value," *Decision Sciences* (July 1982), 357–379. (With Ronald W. Hilton).
25. "An Assessment of Laboratory Experiments in Accounting," *Journal of Accounting Research* (Supplement 1982), 56–101. (With Karl E. Weick).
26. "When Current is Noncurrent and Vice Versa," *The Accounting Review* (January 1984), 123–130.
27. "Accounting Magic," *CGSM Enterprise* (Spring 1984), 21–26.
28. "Accounting for Hybrid Convertible Debentures," *The Accounting Review* (January 1985), 127–133. (With Dale Morse).

29. "Aetna, The SEC, and Tax Benefits of Loss Carryforwards," *The Accounting Review* (July 1985), 531–546. (With John A. Elliott).
30. "Accounting for Stock Options," *FASB Status Report No. 183* (January 1987), 5–9.
31. "Issues in Depreciation Accounting and Accounting for Contributions," *NACUBO Business Officer* (March 1987), 30–35.
32. "Management Accounting and Action," *Accounting, Organizations and Society* (June 1987), 293–308. (With Karl E. Weick).
33. "The First 100 Days in the Life of New Board Member," *Accounting Horizons* (June 1987), 1–7.
34. "Discussion Comments," in Barry E. Cushing, ed., *Accounting and Culture* (American Accounting Association, 1987), 73–75.
35. "Can You Have Regulatory Accounting in an Unregulated World?," *Public Utilities Fortnightly* (February 4, 1988), 25–28.
36. "An Anatomy of an Accounting Standard: Accounting for Income Taxes," *R. J. Chambers Research Lecture 1988* (University of Sydney, Accounting Research Centre, 1988).
37. "Product Pricing, Accounting Costs, and Use of Product-Costing Systems," *The Accounting Review* (April 1988), 195–218. (With Ronald W. Hilton and Martha J. Turner).
38. "Recognition and Measurement Issues in Accounting for Securitized Assets," *Journal of Accounting, Auditing and Finance* (Spring 1989), 169–186.
39. "Recognition and Measurement Issues in Accounting for Retiree Health Benefits," *DR Scott Memorial Lectures in Accountancy* (School of Accountancy, University of Missouri, 1989), 9–23.
40. "The Future of Financial Reporting for Nonprofit Organizations," *Philanthropy Monthly* (October 1989), 5–16.
41. "Accounting Research and Accounting Standards," in Thomas J. Frecka, ed., *The State of Accounting Research As We Enter the 1990s* (Department of Accountancy, University of Illinois at Urbana-Champaign, 1989), 181–195.
42. "Accounting for Compensation Arrangements: Introductory Remarks," in *Financial Reporting Research: The Interface Between Academy and Practice* (American Accounting Association, August 1992), 64–69.
43. "Accounting for Compensation Arrangements: Background Discussion Paper," in *Financial Reporting Research: Interface Between Academy and Practice* (American Accounting Association, August 1992), 70–84.
44. "Proposals for More Understandable and Useful Financial Reporting," *Philanthropy Monthly* (November 5, 1992), 5–8. (With Susan E. Weiss).
45. "Asset Impairment: What Does It Mean for a Rate Regulated Enterprise?," *Public Utilities Fortnightly* (February 15, 1993), 36–38. (With Mark A. Carden).
46. "Expected Values in Financial Reporting," *Accounting Horizons* (December 1993), 77–90. (With L. Todd Johnson, Barry P. Robbins and Roman L. Weil).

47. "Accounting for Certain Investments in Debt and Equity Securities Under FASB Statements Nos. 12 and 115," *Financial Reporting Journal* (Fall/Winter, 1994). 6–8 (With Kimberley Ryan Petrone).
48. "Toward a Set of Principles for Financial Instruments," *FASB Status Report No. 152* (August 21, 1995), 4–8. (With James J. Leisenring and Robert H. Northcutt).
49. "Twenty Years of Judgment Research in Accounting and Auditing," in R. H. Ashton and A. H. Ashton, eds., *Judgment and Decision-Making Research in Accounting and Auditing* (Cambridge University Press, 1995). (With Michael Gibbins), 231–249.
50. "Toward Reporting Comprehensive Income," *Accounting Horizons* (December 1995), 128–137. (With L. Todd Johnson and Cheri L. Reither).
51. "Some Comments about Research and the FASB," *Behavioral Research in Accounting* (Volume 8, 1996), 1–7.
52. "Accounting for Endowment Losses," *NACUBO Business Officer* (February 1996), 38–43. (With M. Paul Jones).
53. "Anatomy of an Agenda Decision: Statement 115," *Accounting Horizons* (June 1996), 149–179. (With L. Todd Johnson).
54. "FASB in my Rear View Mirror," *Emanuel Saxe Distinguished Lecture in Accounting* (Baruch College, 1996).
55. "Derivatives, Hedging, and Comprehensive Income," *Accounting Horizons* (December 1996), 109–122. (With L. Todd Johnson).
56. "Challenges to the Current Accounting Model," *The CPA Journal* (January 1997), 26–32.
57. "Should Accounting be 'Green and Smooth and Inviting'?" *The Journal of Financial Statement Analysis* (Winter 1997), 75–87.
58. "FASB Draws Strong Criticism on Derivatives Exposure Draft," *Journal of Corporate Accounting and Finance* (Spring 1997), 1–12. (With Walter Dolde).
59. "Accounting Research and Policy Making," *Accounting and Finance* (July 1998), 29–49.
60. "Calling Fouls: Stories of Strategic Behavior in Standard Setting," *The Abraham J. Briloff Lecture Series on Accounting and Society 1999* (Binghamton University, State University of New York, School of Management, 2000), 25-36.
61. "Robert T. Sprouse and Fundamental Concepts of Financial Accounting," *Accounting Horizons* (March 2011), 207-220.
62. "Corporate Governance and Financial Disclosures: Bangladesh Perspective," *Research Journal of Finance and Accounting* (January, 2013), 109-119. (With Dr. Md Shamimul Hasan and Dr. Syed Zabid Hossain).
63. "Discussion of: The Early Years of the Financial Accounting Foundation and the Financial Accounting Standards Board, 1972-1980. The "Special Relationship with the AICPA," *Journal of Financial Reporting* (Fall 2018), 127-130.

64. "Building Connections between Accounting Research and Practice," *Accounting Horizons* (June 2019), 3-10.

RESEARCH AND TEACHING ACTIVITIES

Dr. Swieringa's research interests are in the areas of corporate financial reporting, corporate governance, and behavioral accounting. His teaching interests are in the areas of corporate financial reporting, corporate governance, and the use of cost accounting information for decision making and performance evaluation.

Recipient of the Justice Foundation Award for Outstanding Teaching for the 1975–76 Academic Year, Cornell University.

PROFESSIONAL ACTIVITIES – AMERICAN ACCOUNTING ASSOCIATION

- 1969–70 Committee on the Behavioral Science Content of the Accounting Curriculum.
- 1971–72 Basic Committee on Education.
- 1972–73 Committee on the Relationship of the Behavioral Sciences to Accounting.
- 1973–74 Committee on Continuing Education.
- 1975–76 Committee on Competitive Manuscript Awards.
- 1976–77 Committee on Competitive Manuscript Awards, Chair.
- 1978–79 Committee on the AAA Doctoral Consortium.
- 1978–80 Auditing Standards Committee.
- 1981–82 Planning Committee for the Annual Meeting.
- 1983–84 Deloitte Haskins & Sells Wildman Medal Committee.
- 1984–85 Deloitte Haskins & Sells Wildman Medal Committee, Chair.
- 1984–85 Annual Program Advisory Committee.
- 1987–88 Relationship Between Practitioner & Academic Community Committee.
- 1988–89 Emerging Issues Task Force.
- 1995–96 Outstanding Accounting Educator Award Committee.
- 1996–97 Research Advisory Committee.
- 1996–97 Financial Accounting and Reporting Conceptual Committee.
- 1996–97 Financial Accounting and Reporting Section, President-Elect.
- 1997–98 Financial Accounting and Reporting Section, President

EDITORIAL BOARDS

- Accounting Horizons: 1996–2008.
- The Journal of Accounting Research: 1975–1997.
- The Accounting Review: 1973–75; 1976–77.
 - Editorial Consultant, 1977–80;
 - Associate Editor, 1980–84;
 - Department Editor, Financial Reporting, 1985.
- Management Science: Associate Editor for Information Systems and Accounting, 1981–86.
- Accounting, Organizations and Society: 1976–1993.
- Abacus: Editorial Panel, 1976–81.
- The Accounting Journal: 1976–81.
- Journal of Financial Statement Analysis: 1995–1999

Ad Hoc Reviewer: Management Science, Decision Sciences,
Administrative Science Quarterly, Journal of Accounting, Auditing and
Finance.

BOOK REVIEWS

Lawrence Revsine, *Replacement Cost Accounting* (Prentice-Hall, 1973), *The Accounting Review* (October 1974), 889–891.

The Trueblood Professors' Seminar: Accounting and Auditing Case Studies, "Student Case Book" and "Discussion Leader's Guide" (The Touche Ross Foundation and the American Accounting Association, 1983), *The Accounting Review* (July 1985), 582–583.

Kenneth A. Merchant and Katharina Pick, *Blind Spots, Biases, and Other Pathologies in the Boardroom* (New York, NY: Business Expert Press, 2010, ISBN-13: 978-1-60649-070-9, pp. x. 151). *The Accounting Review* (March 2013).

TECHNICAL REPORTS

The Auditor's Analytical Review: Three Cases in Regression Analysis, Graduate School of Management, Cornell University, May 1983. (With Roland E. Dukes).

RESEARCH GRANTS

Some Behavioral Effects of Budgetary Involvement on Managerial Performance, National Association of Accountants, December 1970.

The Auditor's Use of Regression Analysis in Analytical Review, Peat, Marwick Mitchell & Co. Foundation, December 1976. (With Roland E. Dukes).

OTHER

Member, Beta Gamma Sigma, Beta Alpha Psi.

Distinguished Visiting Faculty, American Accounting Association, Doctoral Consortium, 1978, 1983, 1985, and 1995.

Lecturer, Sidney G. Winter Distinguished Lecture Series in Accounting, University of Iowa, 1983.

R.J. Chambers Research Lecture, University of Sydney, February 29, 1988.

Hughes Tool Co. Lectureship, University of Texas, April 7, 1988.

Executive in Residence, School of Management, Clarkson University, April 20–22, 1988.

Recipient of the Ph.D. Alumnus of the Year Award, Academic Year 1987–88, Department of Accountancy, University of Illinois.

McMaster University Distinguished Speaker Series, January 14, 1989.

DR Scott Memorial Lecture in Accountancy, University of Missouri, April 4, 1989.

Recipient of the 1989 Augustana Alumni Outstanding Achievement Award.

Distinguished Visiting Faculty, Big 10 Accounting Doctoral Consortium, 1990.

Recipient of the 1994 University of Denver School of Accountancy Alumnus of the Year Award.

Member, Fisher School of Accounting Steering Committee, University of Florida, 1994–1997.

“I Had the Right Numbers,” AAA Newsletter (March 1996).

Inducted into the Northeast Regional American Accounting Association Hall of Fame, April 1996.

Emanuel Saxe Distinguished Lecture in Accounting, Baruch College, April 22, 1996.

Elder, First Presbyterian Church of New Canaan, Member of Session, 1989–91; Chair of Renewal Committee, 1989; Chair of Finance Committee, 1990–95; Member of Finance Committee, 1988–1997.

Member, New Canaan Town Band, Baritone Horn, 1992–1997.

Member, Independence Standards Board Conceptual Framework Task Force, 1998 – 2001.

Member, Bristol-Myers Squibb Company Financial Advisory Council, 1999–2000.

Abraham J. Briloff Lecture in Accounting and Society 1999, Binghamton University, State University of New York, School of Management, November 30, 1999.

Speaker, American Accounting Association, New Faculty Consortium, 1998 and 1999.

Member, Community Foundation of Tompkins County, Incorporating Board, 2000.

Member, AACSB International Hearing Panel, 2001; Nominating Committee, 2001-02; Accreditation Application Review Committee, 2001-03; Peer Review Teams, 2001-2007.

Member, Graduate Management Admissions Council, Board of Directors, 2001-2005; Vice Chair, 2002-2003; Chair, 2003-04.

Panelist, “Restoring Trust: HR’s Role in Corporate Governance,” Center for Advanced Human Resources Studies Fall Sponsor Meeting, Cornell University, November 2002.

Speaker, The MBA Career Services Council 2003 Annual Conference, June 2003.

Member, Advisory Board, Columbia Business School Center for Excellence in Financial Reporting and Security Analysis (CEASA), 2003-present.

Member, Evaluation Team, The Higher Learning Commission of the North Central Association of Colleges and Schools, October 2004.

Speaker, "Business Education: A Quest for its Soul in a Global Economy," Whitman School of Management Dedication, Syracuse University, April 2005.

Speaker, "The Modern Business School in a Dynamic Business World," New Canaan Rotary Club, April 2005.

Panelist, "FAS 133 Roundtable Discussion," Center for Excellence in Accounting and Security Analysis, Columbia Business School, October 2005.

Lecturer, "Too much of a good thing? A closer look at Sarbanes-Oxley," Ellwood F. Curtis Family Lecture in Public Affairs, Augustana College, October 2005.

Speaker, "A Discussion about Audit Committees," GE Controllershship Council, October 2005.

Panelist, "Current Issues: Emerging Practices for Audit Committee Members," Pepsico Worldwide Controller's Meeting, October 2005.

Speaker, "Integrity and Ethics in a New World of Increased Compliance and Scrutiny," GE Asian-Pacific American Forum, 2006 Summit, May 2006.

Speaker, "Any News?," GE Risk Compliance Conference, October 2006.

Panelist, "CEASA Round Table Discussion on Fair Value Accounting," Center for Excellence in Accounting and Security Analysis, Columbia Business School, October 2006.

Faculty, The Directors' Consortium, The University of Chicago Graduate School of Business, February 2007; August 2007; August 2008.

Speaker, "Corporate Governance and Compliance," GE Audit Staff Conference, May 2007.

Member, Board of Trustees, Augustana College, July 2007-2015.

Speaker, "Life on the GE Audit Committee," GE SEB Executive Development Conference, September 2007.

Speaker, "FAS 157 in the Current Economic Environment," Johnson School Private Equity Society, October 2008.

Speaker, "Current Economic Situation, Collateral Damage, and Accounting," Crisis Panel, Johnson School, November 2008.

Speaker, "It's all your fault! Mark-to-Market Accounting," Johnson School Reunion, June 2009.

Speaker, "A Crisis is a Terrible Thing to Waste," GE Audit Staff Conference, September 2009.

Panelist, "Growth Playbook and Strategy," GE Officers Meeting, July 2010.

Moderator and Panelist, "Accounting Standard Setting," Accounting Hall of Fame Conference, October 2010.

Panelist, "A Discussion with Andrew Ross Sorkin," Johnson School, October 2010.

Speaker, "Trends & Guidance on Financial Disclosure," An AHC Group Affiliates "Achieving Results Workshop," June, 2012.

Panelist, "FASB 40th Anniversary Event," FASB, June 2013.

Panelist, "GE Board of Directors," GE Audit Staff Conference, September 2013.

Panelist, Town Hall, GE Board of Directors, GE Latin America, September 2013.

Panelist, Fireside Chat, GE Board of Directors, GE Aviation, September 2013.

Speaker, "Corporate Governance and Activist Investors," 2015-2016 Thought Leader Series, Johnson School, New York City, October 2015.

Panelist, "Ethic Leadership in American Business—a Dialogue," Elevate Ethics, Institute for Enterprise Ethics, Daniels College of Business, University of Denver, April 2016.

Leader, "Managerial Accounting for Not-for-Profit Organizations," Tompkins County Human Services Coalition, Treman Center, October 2016 (with Margaret B. Shackell).

Treasurer, First Congregational Church of Ithaca, 2017–present.

Member, Cornell Academics & Professors Emeriti (CAPE) Executive Council, 2017-2019.

Plenary Speaker, "Building Connections between Accounting Research and Practice," American Accounting Association Annual Meeting, August 2017.

Speaker, "Working with Boards of Directors," Denver Business Series, Knoebel School of Hospitality Management, Daniels College of Business, University of Denver, April 2018.