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EDUCATION

- 1998 **Graduate School of Business, Stanford University, Stanford, CA**
Ph.D. in Accounting
Dissertation Title: "Implicit Price Estimation: Measuring the Impact of Nonfinancial Factors in Environmental Management Decision-Making"
Dissertation Committee: Srikant Datar (chair), James M. Patell, Art B. Owen
- 1997 **Department of Statistics, Stanford University, Stanford, CA**
M.S. in Statistics
- 1988 **Yale University School of Organization and Management, New Haven, CT**
MPPM (Masters in Public and Private Management)
- 1983 **Wesleyan University, Middletown, CT**
B.A. in Mathematics

HONORS AND AWARDS

- 1994-1995 Burnell H. DeVos, Jr. Fellowship; G. H. Benkendorf and E. Benkendorf Scholarship
1993-1994 Werner P. Geigenmuller Scholarship; Ernest C. Arbuckle Fellowship
1992-1993 AACSB National Doctoral Fellowship; Charles W. Bonner Fellowship

PUBLICATIONS

"Measurement of Political Effects in the United States Economy: A Study of the 1992 Presidential Election,"
with Michael C. Herron, James Lavin, and Jay Silver, *Economics & Politics*, March 1999, 11:1, p51-81.

PRESENTATIONS

- "Implicit Price Estimation: Measuring the Impact of Nonfinancial Factors in Environmental Management Decision-Making,"
American Accounting Association Annual Meeting, August 1999.
- "Symmetric Stable Binary Regression with Application to Environmental Management Decision-Making,"
Applications of Heavy Tailed Distributions in Economics, Engineering, and Statistics, American University, June 1999.
- "The Pricing of Environmental Intangibles,"
Conference on Intangibles: Management, Measurement and Organization, NYU, May 1999.
- "Accruals and the Prediction of Cash Flows," *Ninth Annual Conference on Financial Economics and Accounting*
New York University, November 7, 1998. I presented work co-authored with Mary E. Barth and Karen K. Nelson.
- SAS Users Group International Conference, March 1996.

WORKING PAPERS AND RESEARCH IN PROGRESS

“Implicit Price Estimation: Measuring the Impact of Nonfinancial Factors in Environmental Management Decision-Making.” This paper examines how management accountants may support the firm’s strategic project decision-making processes through statistical analysis of budget decisions taken. The selection of projects to meet one large firm’s environmental goals is examined in detail. Nonfinancial factors, chiefly the pollution which proposed projects may abate, are the primary drivers along with investment cost in explaining project acceptance. Implicit prices per unit of each nonfinancial factor are estimated.

“Multivariate Pareto Analysis for TQM and Environmental Management”

“Accruals, Deferrals and the Prediction of Cash Flows,” with Mary E. Barth and Karen K. Nelson

“Symmetric Stable Binary Regressions”

“Matched Sample Logit and Probit Analysis in Accounting Research”

“Simulation on the Efficacy of Likelihood Ratio vs. Wald-based Testing for Probit and Logit Binary Regression Models”

“Earnings Announcements’ Value Relevance: An Historical Perspective”, with Elizabeth Demers and Aili Li

“Financial Returns from Environmental Management: A Literature Review”, with Dinah Koehler

“Response of Firms to Environmental Performance Reporting in the EPA’s Toxic Release Inventory over 1992-1996:

“Optimal Budget Allocation and Accounting Systems in a Two Period, Two Person Setting with Altruism”

Monograph: *ARToolkit: An Accounting Research Toolkit* (Provides a library of freeware SAS macro programs to perform common tasks in accounting, economics, and finance research, which are not otherwise easily accomplished in SAS. Tools offered will extract CRSP, Compustat, IBES data, perform various statistical analyses, and perform commonly required data manipulations. Includes replication of two published event studies.)

TECHNICAL REPORTS AND CASES

“Phenix Federal Credit Union” case and teaching note, with Elizabeth Keating.

“Megachem” case, with Elizabeth Keating.

“CRSP Data Retrieval and Analysis in SAS Software for Users and Administrators,” Stanford University, Graduate School of Business, Technical Report Series, No. 80, March 1996.

“Teaching Note to Accompany Raychem Corporation, Thermofit Division (A) - (C),” with J. Michael Harrison, Stanford University, Graduate School of Business, September 1993.

RESEARCH AND WORK EXPERIENCE

1992-1997 **Graduate School of Business, Stanford, CA**
Research assistant to Professors Mary E. Barth, Srikant Datar, J. Michael Harrison, Ronald Kasznik, and Maureen McNichols.

1988-1992 **New York City Office of Management and Budget, New York, NY**
Supervising Analyst, Unit Head, Housing. Rationalized analytic support of seven-person unit on \$1 billion annual NYC housing budget for 150 distinct programs; improved accuracy, timeliness, relevance of expenditure forecasts, and other analyses.

1983-1985 **Booz, Allen & Hamilton, Inc., New York, NY**
Research associate.

TEACHING EXPERIENCE

Massachusetts Institute of Technology
Summer 1999 15.515 Financial and Managerial Accounting
Spring 1999 15.521 Managerial Accounting and Control
Spring 1998 15.501/516 Introduction to Financial and Managerial Accounting

1979-1981 **Wesleyan University**
Teaching assistant for linear algebra and calculus.

PROFESSIONAL AFFILIATIONS

American Accounting Association

American Statistical Association