

Dr. Suzanne Lowensohn

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Education

- Ph D, University of Miami, 1996.
Major: Accounting
Supporting Areas of Emphasis: Economics
- MACC, University of South Florida, 1988.
Major: Accounting
- BS, University of South Florida, 1986.
Major: Accounting

RESEARCH

Research Publications

Books

- Reck, J., Lowensohn, S., Neely, D. (2018). *Accounting for Governmental and Nonprofit Entities* (18th ed., pp. 771). New York, New York: McGraw Hill.
<https://www.mheducation.com/highered/product/M1259917053.html>
- Reck, J., Lowensohn, S. (2016). *Accounting for Governmental and Nonprofit Entities* (17th ed., pp. 771). New York, New York: McGraw Hill.
www.mheducation.com/highered/product/M0078025826.html
- Wilson, E., Reck, J., Lowensohn, S. (2013). *Accounting for Governmental and Nonprofit Entities* (16th ed.). New York, New York: McGraw Hill.
- Beams, F., Anthony, J., Lowensohn, S., Clement, R. (2009). *Advanced Accounting*. New York, New York: Prentice Hall.

Book Chapters

- Kidwell, L. A., Lowensohn, S. (2014). Outcomes Assessment in Accounting Education. In Richard M.S. Wilson (Ed.), *The Routledge Companion to Accounting Education* (pp. 470-489). New York, New York: Routledge. <https://www.routledge.com/The-Routledge-Companion-to-Accounting-Education/Wilson/p/book/9780415697330>
- Lowensohn, S., Reilly, K. (2009). Auditing Governmental Entities. In F. Bogui (Ed.), *Handbook of Governmental Accounting*. New York, New York: Taylor & Francis, Inc..

Refereed Journal Articles

- Eger, R., Johnson, L., Lowensohn, S., Styles, A. (in press). Municipal OPEB Contributions: The Roles of Governance Structure, Fiscal, and Socioeconomic Factors During and After the Great Recession. *Journal of Governmental & Nonprofit Accounting*.

- Lowensohn, S., McAllister, B., Waymire, T. (2020). AAA Government and Nonprofit Section Response to the AICPA's Exposure Draft and Invitation to Comment Related to the Uniform CPA Examination. *Journal of Governmental and Nonprofit Accounting*, 9(1), 118–123.
- Kidwell, L., Lowensohn, S. (2019). Participation in the Process of Setting Public Sector Accounting Standards: The Case of IPSASB. *Accounting in Europe*, 16(2), 177-194.
- Hughes, S., Lowensohn, S., Tefre, E. (2019). Portable Power: An Application of IAS 16 Including Self-Constructed Assets and the Revaluation Model Value. *Issues in Accounting Education*, 34(2), 61-71. <https://aaajournals.org/doi/pdf/10.2308/iace-52391>
- Kidwell, L., Lowensohn, S. (2018). Stakeholder Participation in the Government Accounting Standard-setting Process. *Journal of Public Budgeting, Accounting & Financial Management*, 30(2), 252-268.
- Fogarty, T. J., Lowensohn, S. (2017). We Are What We Test: A Critical Examination of the CPA Exam. *Advances in Accounting Education*, 21, 27-56.
- Davies, S. P., Johnson, L. E., Lowensohn, S. (2017). Ambient Influences on Municipal Net Assets: Evidence from Panel Data. *Contemporary Accounting Research*, 34(2), 1156-1177. <http://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12280/full>
- Elder, R. J., Lowensohn, S., Reck, J. L. (2015). The Effect of Audit Firm Rotation Policies on Audit Quality in the Government Audit Market. *Journal of Governmental and Nonprofit Accounting*, 4, 73-100. aaajournals.org/doi/pdf/10.2308/ogna-51188?code=aaan-site
- Johnson, L. E., Lowensohn, S., Reck, J. L., Davies, S. (2012). Management Letter Comments: Their Determinants and Association with Financial Reporting Quality in Local Government. *Journal of Accounting and Public Policy*, 31, 575-592.
- Kidwell, L. A., Lowensohn, S. (2011). A Review and Assessment of Behavioral Accounting Research in Government. *Journal of Accounting Literature*, 30, 40-66.
- Lowensohn, S. (2008). Career Ambition vs. Concern for Others: The Relationship of Personal Values to Egregious Accounting and Financial Decisions. *Research on Professional Responsibility and Ethics in Accounting*, 12, 71-99.
- Lowensohn, S. (2007). Auditor Specialization, Perceived Audit Quality, and Audit Fees in the Local Government Audit Market. *Journal of Accounting and Public Policy*, 26, 705-732.
- Lowensohn, S. (2007). Unethical Financial Decision-Making: Personal Gain vs. Concern for Others. *Advances in Accounting Behavioral Research*, 10(77-100).
- Lowensohn, S. (2006). An Examination of Faculty Perceptions of Academic Journal Quality within Specialized Disciplines of Accounting. *Issues in Accounting Education*, 21(3), 219-239.
- Lowensohn, S. (2006). The Determinants of Auditee Satisfaction and Perceived Audit Quality in Local Government. *Journal of Public Budgeting, Accounting & Financial Management*, 18(2), 139-166.
- Lowensohn, S., Reck, J. (2005). Methods and Resources to Increase Student Interest in Governmental Accounting. *Journal of Public Budgeting, Accounting & Financial Management*, 17(2), 202-222.
- Lowensohn, S. (2005). Self-Interest vs. Concern for Others: The Impact on Management Accountants' Ethical Decisions. *Strategic Finance*, 86(9), 41-45.

- Lowensohn, S., Reck, J. (2004). "Longitudinal Analysis of Local Government Audit Quality. *Research in Governmental and NonProfit Accounting*, 11, 213-228.
- Lowensohn, S. (2001). The Role and Perceptions of Independent Audit Partners in the Governmental Audit Market. *Accounting and the Public Interest*, 1(1), 17-41.
- Lowensohn, S. (2000). GASB Initiatives Solicit User Participation. *The CPA Journal*, 70(10), 73.
- Lowensohn, S. (1999). The Current Status of Upper-level Managerial Accounting Courses: Results of a Nationwide Survey. *Journal of Accounting and Finance Research*, 7(4), 1-8.
- Lowensohn, S. (1998). Sources of Accounting Education Research Following AECC Formation. *Journal of Accounting and Finance Research*, 5(5), 26-34.
- Lowensohn, S. (1998). What Topics Are They Teaching? *Management Accounting*, 80(6), 72.
- Lowensohn, S. (1996). GASB Rhetoric: A Content Analysis of GASB Statements. *Research in Accounting Regulation*, 10, 41-62.
- Lowensohn, S. (1995). The Relationship Between Budgetary Management Style and Organizational Commitment in a Nonprofit Organization. *Behavioral Research In Accounting*, 7, 65-79.
- Lowensohn, S. (1994). The Equal-Interval Nature of Semantic Differential Scales: An Empirical Investigation Using Fiedler's Least Preferred Coworker (LPC) Scale and Magnitude Estimation and Case III Scaling Procedures. *Educational and Psychological Measurement*, 54(2), 253-262.

Other

- Reck, J., Lowensohn, S., Neely, D. (2018). CONNECT online materials. *Accounting for Governmental and Nonprofit Entities*. New York, New York: McGraw Hill.
<https://www.mheducation.com/highered/product/M1259917053.html>
- Reck, J., Lowensohn, S. (2016). CONNECT online materials. *Accounting for Governmental and Nonprofit Entities*. New York, New York: McGraw Hill.
connect.customer.mheducation.com/products/connect-for-reck-accounting-for-governmental-nonprofit-entities-17e/
- Hudack, L., Lowensohn, S. (2003). Baa'd Pricing Policies. In Charles Rarick (Ed.), *Cases and Exercises in International Business* (pp. 151-154). New York, New York: Prentice Hall.
- Lowensohn, S., Hudack, L. (2003). Baa'st Transfer Price. In Charles Rarick (Ed.), *Cases and Exercises in International Business* (pp. 155-160). New York, New York: Prentice Hall.
- Lowensohn, S. (2001). Testbank to accompany Managerial Accounting: A Focus on Decision Making. *Managerial Accounting: A Focus on Decision Making*. Harcourt, Inc..

Presentations Given

- Nelson, M.-F. (Panelist), Tomas, A. (Panelist), Lowensohn, S. (Panelist), UVM Women in Business Club, UVM Women in Business Club. (September 29, 2021).
- Lowensohn, S., Summer Workshop, "Fixed Assets," Vermont Government Finance Officers Association, Vermont, United States. (June 16, 2021).

- Arel, B. (Author & Presenter), Lowensohn, S. (Author & Presenter), Waymire, T. (Author), Forensic Accounting Section Midyear Meeting, "The Role of Funding on the Effectiveness of Medicaid Fraud Control Units," American Accounting Association. (March 5, 2021).
- Arel, B. (Author), Lowensohn, S. (Author & Presenter), Waymire, T. (Author & Presenter), Government and NonProfit Section Midyear Meeting, "The Role of Funding on the Effectiveness of Medicaid Fraud Control Units," American Accounting Association. (February 27, 2021).
- Lowensohn, S. (Author), Johnson, L. (Author & Presenter), Styles, A. (Author & Presenter), Annual Meeting, "Municipal OPEB Contributions: The Roles of Governance Structure and Economic Factors," American Accounting Association, San Francisco. (August 2019).
- Kidwell, L. (Author & Presenter), Lowensohn, S. (Author & Presenter), Biennial Meeting, "EU Member State Participation in Setting IPSAS: A Potential Precursor to Setting EPSAS," Comparative International Governmental Accounting Research, Amsterdam, Netherlands. (June 2019).
- Lowensohn, S. (Author & Presenter), Johnson, L. (Author & Presenter), Styles, A. (Author & Presenter), Government and NonProfit Section MidYear Meeting, "Municipal OPEB Contributions: The Roles of Governance Structure and Economic Factors," American Accounting Association, Norwalk, Connecticut. (March 2019).
- Lowensohn, S. (Author & Presenter), Johnson, L. (Author & Presenter), Annual Meeting, "Factors Associated with Local Governments' Annual OPEB Contributions," American Accounting Association, San Diego, California. (August 2017).
- Lowensohn, S. (Author & Presenter), Kidwell, L. (Author & Presenter), Biennial Meeting, "GPFS User Participation in the Process of Setting Public Sector Standards: An International Comparison," Comparative International Governmental Accounting Research, Porto, Portugal. (June 2017).
- Lowensohn, S. (Author), Johnson, L. (Author & Presenter), Government and NonProfit Section MidYear Meeting, "Factors associated with local governments' annual OPEB contributions," American Accounting Association, Long Beach, California. (March 2017).
- Lowensohn, S. (Author), Johnson, L. (Author & Presenter), Landgraf, E. (Author), Midwest Region Meeting, "Observable Correlates of Local Government OPEB Actuarial Liabilities and Plan Contributions," American Accounting Association, Chicago, Illinois. (October 2016).
- Lowensohn, S. (Author), Fogarty, T. (Author & Presenter), Annual Meeting, "Rethinking Our CPA Exam," American Accounting Association, New York, New York. (August 2016).

Research Currently in Progress

- "Determinants/Characteristics of Medicaid Fraud" (On-Going).
Conference presentations in February and March 2021; received excellent feedback; goal is to submit in Summer 2021
- "EU Member State Participation in Setting IPSAS: A Potential Precursor to Setting EPSAS" (On-Going).
Very early version presented at CIGAR conference 2019, major revision and update necessary

TEACHING

Teaching Experience

The University of Vermont

BSAD 061, Managerial Accounting, 13 courses.
BSAD 269, Governmental and Not-for-Profit Accounting, 5 courses.
BSAD 295, Governmental and Not-for-Profit Accounting, 1 course.
BSAD 299, Business Admin Honors Thesis, 1 course.
BSAD 365, Managerial Accounting, 1 course.
BSAD 395, Advanced Auditing and Analytics, 1 course.
MBA 301, Cost Models, 2 courses.
MBA 302, Crafting the Entrepreneurial Business Model, 1 course.

Awards and Honors

Teacher of the Year, UVM Master of Accountancy Program. (May 2021).

Nominated for Kroepsch-Maurice Excellence in Teaching Award, University of Vermont. (June 2019).

Nominee for 2016-7 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, American Accounting Association. (2016).

SERVICE

Service to Academic Community

Committee Member, Committee of Three for Akshay Mutha. (February 2019 - Present).

Committee Member, Graduate Studies Committee. (August 2017 - May 2021).

Committee Member, Ad-hoc Workload Committee. (September 2018 - May 2019).

Professional Service

Committee Member, American Accounting Association - Council. (March 2020 - Present).

Committee Member, AICPA Government Performance and Accountability Committee. (2020 - Present).

Editor, Associate Editor, Accounting Horizons. (2019 - Present).

Task Force Member, Governmental Accounting Standards Board. (November 2018 - Present).

Board of Directors, Vermont Government Finance Officers Association. (February 2018 - Present).

Editorial Review Board Member, Issues in Accounting Education. (2016 - Present).

Editorial Review Board Member, Journal of Governmental and Nonprofit Accounting. (2015 - Present).

Editorial Review Board Member, Journal of Public Budgeting, Accounting and Financial Management. (2007 - Present).

Campus Advocate, Institute of Management Accountants. (1997 - Present).

Committee Member, Government Finance Officers Association. (1992 - Present).

Editorial Review Board Member, Journal of Accounting Education. (2015 - 2019).

Committee Member, American Accounting Association Northeast Regional Steering Committee. (October 2016 - October 2018).

Reviewer, Ad Hoc Reviewer, Journal of Business Ethics. (2016 - 2017).

Reviewer, Ad Hoc Reviewer, Contemporary Accounting Research. (2015 - 2016).

Reviewer, Ad Hoc Reviewer, Managerial Auditing Journal. (2014 - 2016).

Committee Member, American Institute of Certified Public Accountants. (2013 - 2016).

Committee Member, Colorado Society of Certified Public Accountants. (2004 - 2016).

Committee Member, Governmental Accounting Standards Board. (2012 - 2015).

Reviewer, Ad Hoc Reviewer, Journal of Accounting and Public Policy. (2011 - 2015).

Reviewer, Ad Hoc Reviewer, Journal of Governmental and Nonprofit Accounting. (2011 - 2015).

Reviewer, Ad Hoc Reviewer, State and Local Government Review. (2011 - 2015).

Nominating Committee, American Accounting Association Government and Nonprofit Section. (2013 - 2014).

Chairperson, American Accounting Association Government and Nonprofit Section. (2012 - 2013).

Editor, Special Issue, Journal of Accounting Education. (2012 - 2013).

Reviewer, Ad Hoc Reviewer, Accounting Horizons. (2010 - 2013).

Officer, President/Elect/Past, American Accounting Association Government and Nonprofit Section. (2011 - 2012).

Research Fellow, Governmental Accounting Standards Board. (2011 - 2012).

Committee Member, Government Finance Officers Association. (2007 - 2012).

Officer, Vice President, American Accounting Association Government and Nonprofit Section. (2010 - 2011).

Editorial Review Board Member, Accounting Educators Journal. (2006 - 2011).

Officer, Secretary, American Accounting Association Government and Nonprofit Section. (2009 - 2010).

Program Coordinator, American Accounting Association Government and Nonprofit Section. (2007 - 2008).

Reviewer, Ad Hoc Reviewer, Research on Professional Responsibility and Ethics in Accounting. (2007 - 2008).

Committee Chair, American Accounting Association Government and Nonprofit Section. (2006 - 2007).

Task Force Member, Governmental Accounting Standards Board. (2006 - 2007).

Reviewer, Ad Hoc Reviewer, Accounting and the Public Interest. (2005 - 2007).

Editorial Review Board Member, Issues in Accounting Education, Florida. (2004 - 2007).

Webmaster, American Accounting Association Government and Nonprofit Section. (2004 - 2006).

Committee Member, American Accounting Association. (2004).

Doctoral Program Liasion, American Accounting Association Government and Nonprofit Section. (2001 - 2004).

Program Coordinator, American Accounting Association Government and Nonprofit Section. (1997 - 2001).

Prepare/Grade Certification Exams, Government Finance Officers Association. (1996).

Public Service

Commissioner, Vermont State Ethics Commission. (October 2017 - April 2019).

St. Albans Episcopal Church, Colorado. (2013 - 2015).

Officer, Treasurer, Larimer County Public Improvement District #20 Advisory Board, Fort Collins, Colorado. (2011 - 2015).

Board Member, Turning Point, Fort Collins, Colorado. (2007 - 2011).