

# Intellectual Contributions

The University of Vermont

**Lowensohn, Suzanne**

## ***Refereed Journal Articles***

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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>

*Journal Article, Academic Journal (Published)*

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](http://aaajournals.org/doi/pdf/10.2308/ogna-51188?code=aaan-site)

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

Kidwell, L. A., Lowensohn, S. (2011). A Review and Assessment of Behavioral Accounting Research in Government. *Journal of Accounting Literature*, 30, 40-66.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

Lowensohn, S. (2007). Unethical Financial Decision-Making: Personal Gain vs. Concern for Others. *Advances in Accounting Behavioral Research*, 10(77-100).

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Academic Journal (Published)*

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.

*Journal Article, Professional Journal (Published)*

Lowensohn, S. (2005). Self-Interest vs. Concern for Others: The Impact of Management Accountants' Ethical Decisions. *Strategic Finance*, 86(9), 41-45.

*Journal Article, Academic Journal (Published)*

Lowensohn, S., Reck, J. (2004). "Longitudinal Analysis of Local Government Audit Quality. *Research in Governmental and NonProfit Accounting*, 11, 213-228.

*Journal Article, Academic Journal (Published)*

Lowensohn, S. (2001). The Role and Perceptions of Satisfied Auditees in the

## **Books**

*Book, Textbook-Revised (Published)*

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>

*Book, Textbook-Revised (Published)*

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](http://www.mheducation.com/highered/product/M0078025826.html)

*Written Case with Instructional Material (Published)*

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.

*Testbank (Published)*

Lowensohn, S. (2001). Testbank to accompany *Managerial Accounting: A Focus on Decision Making*. *Managerial Accounting: A Focus on Decision Making*. Harcourt, Inc..