

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

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 on 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 Independent Audit Partners in the Governmental Audit Market. *Accounting and the Public Interest*, 1(1), 17-41.

Journal Article, Professional Journal (Published)

Lowensohn, S. (2000). GASB Initiatives Solicit User Participation. *The CPA Journal*, 70(10), 73.

Journal Article, Academic Journal (Published)

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.

Journal Article, Academic Journal (Published)

Lowensohn, S. (1998). Sources of Accounting Education Research Following AECC Formation. *Journal of Accounting and Finance Research*, 5(5), 26-34.

Journal Article, Professional Journal (Published)

Lowensohn, S. (1998). What Topics Are They Teaching? *Management Accounting*, 80(6), 72.

Journal Article, Academic Journal (Published)

Lowensohn, S. (1996). GASB Rhetoric: A Content Analysis of GASB Statements. *Research in Accounting Regulation*, 10, 41-62.

Journal Article, Academic Journal (Published)

Lowensohn, S. (1995). The Relationship Between Budgetary Management Style and Organizational Commitment in a Nonprofit Organization. *Behavioral Research In Accounting*, 7, 65-79.

Journal Article, Academic Journal (Published)

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.

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

Book, Textbook-Revised (Published)

Wilson, E., Reck, J., Lowensohn, S. (2013). *Accounting for Governmental and Nonprofit Entities* (16th ed.). New York, New York: McGraw Hill.

Book, Textbook-Revised (Published)

Beams, F., Anthony, J., Lowensohn, S., Clement, R. (2009). *Advanced Accounting*. New York, New York: Prentice Hall.

Book Chapters

Book, Chapter in Scholarly Book-New (Published)

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>

Book, Chapter in Non-Scholarly Book-New (Published)

Lowensohn, S., Reilly, K. (2009). Auditing Governmental Entities. In F. Bogui (Ed.), *Handbook of Governmental Accounting*. New York, New York: Taylor & Francis, Inc..

Other Intellectual Contributions

Written Case with Instructional Material (Published)

Hughes, S., Lowensohn, S., Tefre, E. (2019). In Valeria Vendryk (Ed.), *Portable Power: An Application of IAS 16 Including Self-Constructed Assets and the Revaluation Model Value* (2nd ed., vol. 34, pp. 61-71). Sarasota, Florida: American Accounting Association.
<https://aaajournals.org/doi/pdf/10.2308/iace-52391>

Online educational materials (Published)

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>

Online educational materials (Published)

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/

Written Case with Instructional Material (Published)

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.

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..