Christopher J. Skousen, PhD

EY Professor and Department Head School of Accountancy Jon M. Huntsman School of Business Utah State University (435) 797-2429 chris.skousen@usu.edu

Education

PhD, Oklahoma State University, 2004.
 Major: Accounting
 Dissertation Title: An Empirical Investigation of the Relevance and Predictive Ability of the SAS 99 Fraud Risk Factors

MBA, Utah State University, 1998. Major: Business Administration

BA, Utah State University, 1997. Major: Accounting

Academic Positions

EY Professor, School of Accountancy, Utah State University (July 2023 – Present).

Department Head, School of Accountancy, Utah State University (July 2018 - Present).

Professor, School of Accountancy, Utah State University (July 2018 - Present).

Associate Department Head, School of Accountancy, Utah State University (July 2015 – June 2018).

Associate Professor, Utah State University. (July 2011 - Present).

Assistant Professor, Utah State University. (August 2007 - July 2011).

Assistant Professor, The University of Texas at Arlington (August 2004 – June 2007).

Professional Memberships and Leadership

American Accounting Association – Council – representing International Accounting Section. (August 2021 – August 2024) American Accounting Association – International Accounting SectionPast-PresidentAugust 2018 – August 2019PresidentAugust 2017 – August 2018President-ElectAugust 2016 – August 2017TreasurerAugust 2014 – August 2016

American Accounting Association. (2004 - Present).

Utah Association of Certified Public Accountants – Board of Directors. (April 2021-April 2023)

RESEARCH

Published Referred Journal Articles

- Maragno, L. M. D., Skousen, C., & Borba, J. A. Behavioral whistleblowing research: a review of experimental studies in accounting and management. *Journal of Forensic Accounting Research*, 8(1), 1-25.
- Oler, D. K., Skousen, C., Smith, K. R., & Talakai, J. (2022). An International Comparison of the Academic Accounting Professoriate. *Accounting Perspectives*, 21(1), 131-146.
- Skousen, C. (2022, September). CEO Power and Discontinued Operations. *Advances in Accounting*, *58*(September), 14.
- Oler, D. K., Skousen, C., Smith, K. R., & Talakai, J. (2021, August). Revisiting the Status of the U.S. Academic Profession of Accounting. *Issues in Accounting Education*, *36*(3), 23-27.
- Al-Wreiket, A., Burnett, R. D., Akaaboune, O., & Skousen, C. (in press). Innovation Capacity: A Firm Level Response to Subsidy Activity in a National Setting. *To appear in Global Journal of Accounting and Finance*.
- Akaaboune, O., Burnett, R. D., Skousen, C., & Al-Wreiket, A. (2020, April). Do Strategic Cost Policies Lead to More Sustainable Practices? Evidence from County Governments. *International Journal of Accounting, Auditing and Performance Evaluation, 16*(1), 43-62.

- Skousen, C., & Sun, L. (2019, August). Do Employee Dimension Ratings Reflect Employee Performance? Evidence from MSCI's ESG database. *Applied Economics Letters*, 26(14), 1182-1185.
- Crawford, S. S., Perotti, P. E., Price, R., & Skousen, C. (in press). Financial Statement Anomalies in the Bond Market. *To appear in Financial Analysts Journal*.
- Collins, D. L., Oler, D. K., & Skousen, C. (2018, November). How to be a Good Coauthor: Advice for PhD Students and Junior Faculty. *Issues in Accounting Education*, 33(4), 12.
- Olsen, B., Parayitam, S., Skousen, B., & Skousen, C. (2018, August). How to strike a balance between CEO compensation and strategic risk? A longitudinal analysis. *Journal of Strategy and Management*, 11(3), 387-417.
- Albrecht, C., Holland, D., Skousen, B. R., & Skousen, C. (2018, April). The Significance of Whistleblowing as an Anti-Fraud Measure. *Journal of Forensic and Investigative Accounting*, 10(1), 1-13.
- Skousen, C., Song, X., & Sun, L. (2018, March). CEO Network Centrality and Bond Ratings. Advances in Accounting, 40(March), 42-60.
- Oler, D. K., Oler, M. J., Skousen, C., Talakai, J. (2016). Has Concentration in the Top Accounting Journals Changed Over Time? *Accounting Horizons*, *30*(1), 63-78.
- Skousen, C., Sun, L. (2016). ASC 820 Level 3 Net Assets and Goodwill Impairment Losses. *International Journal of Economics and Accounting*, 7(3), 250-264. http://www.inderscience.com/IJEA
- Morris, M., Burnett, R. D., Skousen, C., Akaaboune, O. (2015). Accounting Education and Reform: A Focus on Pedagogical Intervention and Its Long-Term Effects. *The Accounting Educators Journal, XXV*, 67-93.
- Talakai, J., Skousen, C., Oler, D. (2015). What is the Dollar Value of LIFO? *Oil, Gas, and Energy Quarterly, June* (4), 569-576.
- Hall, T. W., Higson, A. W., Pierce, B. J., Price, K. H., Skousen, C. (2013). Haphazard Sampling: Selection Biases and the Estimation Consequences of These Biases. *Current Issues In Auditing*, 7(2).
- Shuman, F., Skousen, C., Stephens, N. (2013). Initial Reaction to the FASB Accounting Standards Codification. *Today's CPA*, 40(4), 23-25.

- Hall, T. W., Higson, A. W., Pierce, B. J., Price, K. H., Skousen, C. (2012). Haphazard Sampling: Selection Biases Induced by Control Listing Properties and the Estimation Consequences of these Biases. *Behavioral Research in Accounting*, 24(2), 101-132.
- Burnett, R. D., Skousen, C., Wright, C. J. (2011). Eco-Effective Management Systems: An Empirical Link Between Firm Value and Environmental Sustainability. *Accounting and the Public Interest, 11*(December), 1-15.
- Wright, C. J., Skousen, C. (2010). Overview and Analysis of the IASB Extractive Activities Discussion Paper: Recommendations and Implications for Oil and Gas Accounting and Reporting. *Petroleum Accounting and Financial Management Journal*, 29(3), 1-20.
- Oler, D. K., Oler, M., Skousen, C. (2010). Characterizing Accounting Research. *Accounting Horizons*, 24(4), 635-670.
- Albrecht, C., Turnbull, C., Zhang, Y., Skousen, C. (2010). The Relationship between South Korean Chaebols and Fraud. *Management Research Review*, *33*(3), 257-268.
- Oler, D. K., Olson, B., Skousen, C. (2010). Governance, CEO Power, and Acquisitions. *Corporate Ownership and Control*, 7(3), 430-447.
- Skousen, C., Twedt, B. J. (2010). Fraud in Emerging Markets: A Cross Country Analysis. *Corporate Securities and Law Journal*, 7(1 and 2), 126-143.
- Skousen, C., Twedt, B. J. (2009). Fraud in Emerging Markets: A Cross Country Analysis. *KICPA Journal, 2009*(4), 28-38. (published reprint – translated into Korean)
- Skousen, C., Twedt, B. J. (2009). Fraud Score Analysis in Emerging Markets. Cross Cultural Management: An International Journal, 16(3), 301-316
- Skousen, C., Wright, C. J. (2009). How Successful is the FCPA at Combating Fraud: The Case of U.S. and non-U.S. Oil and Gas Companies. *Petroleum Accounting and Financial Management Journal*, 28(1), 31-43.
- Skousen, C., Wright, C. J. (2008). Assessing Fraud Risk: How does the Oil and Gas Industry Stack Up? *Petroleum Accounting and Financial Management Journal*, 27(2), 61-74.
- Skousen, C., Wright, C. J. (2008). Contemporaneous Risk Factors and the Prediction of Financial Statement Fraud. *Journal of Forensic Accounting, IX*(1), 37-61.
- Meek, G., Rao, R., Skousen, C. (2007). Evidence on Factors Affecting the Relationship between CEO Stock Option Compensation and Earnings Management. *Review of Accounting & Finance*, 6(3), 304-323.

- Skousen, C. R., Jenson, R. L., Skousen, C. (2006). Accounting in Support of Lean Manufacturing. *Journal of Academy of Business and Economics, Fall 2006*(Vol VI, No 1), 155-162.
- Skousen, C. R., Skousen, C., Kap, B. (2006). Character is Destiny: A Case Study of Jeld-Wen's Culture of Ethical Behavior. *Review of Business Research, VI*(3), 215-220.
- Guan, L., Skousen, C., Wetzel, T. S. (2005). Unusual Patterns in Reported Earnings: Additional Evidence. *Journal of Forensic Accounting*, VI(2), 317-331.
- Skousen, C., Guan, L., Wetzel, T. S. (2004). Anomalies and Unusual Patterns in Reported Earnings: Japanese Managers Round Earnings. *Journal of International Financial Management & Accounting*, 15(3), 212-234.

Book Chapters

- Skousen, C., Sun, L., & Wu, K. (2019). The Role Managerial ability and in Classification Shifting Using Discontinued Operations. *Advances in Management Accounting*. (pp. 113-131). Advances in Management Accounting
- Skousen, C., Smith, K. R., Wright, C. J. (2009). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99 (vol. 13, pp. 53-81). Emerald Group Publishing Limited: Advances in Financial Economics.

Refereed Journal Articles in Submission

- Akaaboune, O., Burnett, R. D., Skousen, C., & Al-Wreiket, A. Do Strategic Cost Policies Lead to More Sustainable Practices? Evidence from County Governments.
- Akaaboune, O., Burnett, R. D., Skousen, C., & Al-Wreiket, A. Environmental Performance and Fiscal Profitability: A Review of the Impact of Cost Management on County Level Housing Prices.
- Al-Wreiket, A., Burnett, R. D., Akaaboune, O., & Skousen, C. Innovation Capacity: A Firm Level Response to Subsidy Activity in a National Setting.
- Skousen, B. R., Shenkar, O., Skousen, C., & Albrecht, C. Whistleblowing Laws, National Culture, and Time to Fraud Detection: A Comparative Study. *Organization Science*.
- Hu, W., & Skousen, C. Do Analysts Blow the Whistle on the Risk of Material Misstatement in China? A Multi-Phase Perspective on Accounting Information.

Oler D., Skousen, C., Smith, K., & Talakai, J. We have three papers including: "Revisiting the Status Accounting as an Academic Discipline: Is the Profession Really in Decline?"

Presentations Given

- Collins, D. (Author Only), Oler, D. K. (Author Only), Skousen, C. (Presenter & Author), 2018 AAA Annual Meeting, "How to be a Good Coauthor", American Accounting Association, Washington DC. (August 8, 2018).
- Skousen, C. (Presenter & Author), Hu, W. (Author Only), 2018 AAA Annual Meeting,"Do Analysts Blow the Whistle on the Risk of Material Misstatement in China? AMulti-Phase Perspective on Accounting Information", American AccountingAssociation, Washington DC. (August 7, 2018).
- Skousen, C. (Author Only), Sun, L. (Presenter & Author), Wu, K. (Author Only), American Accounting Association Annual Meeting, "Managerial Ability and Discontinued Operations", American Accounting Association, Washington DC. (August 7, 2018).
- Skousen, C. (Author Only), Sun, L. (Presenter & Author), Wu, K. (Author Only), American Accounting Association Mid-Atlantic Region Meeting, "Managerial Ability and Discontinued Operations", American Accounting Association, Baltimore, Maryland. (May 2018).
- Skousen, C. (Author Only), Sun, L. (Presenter & Author), Wu, K. (Author Only), American Accounting Association Management Accounting Section Mid-year Meeting, "Managerial Ability and Discontinued Operations", American Accounting Association, Scottsdale, Arizona. (January 2018).
- Al-Wreiket, A. (Author Only), Burnett, R. D. (Author Only), Akaaboune, O. (Presenter & Author), Skousen, C. (Author Only), 2017 Midwest Region Meeting, "Innovation Capacity: A Firm Level Response to Subsidy Activity in a National Setting", American Accounting Association Midwest Region, Chicago, Illinois. (October 2017).
- Akaaboune, O. (Presenter & Author), Burnett, R. D. (Author Only), Skousen, C. (Author Only), Al-Wreikat, A. (Author Only), American Accounting Association Annual Meeting, "Do Strategic Cost Policies Lead to More Sustainable Communities?", American Accounting Association, San Diego, California. (August 2017).

- Skousen, C., Brazilian Accounting Congress, "Key Note Address Accounting in an Emerging Global Economy," Associação Nacional de Programas de Pós-Graduação em Ciências Contábeis, Belo Horizonte, Brazil. (June 3, 2017).
- Skousen, C., Brazilian Accounting Congress, "What have we researched and taught in Corporate Accounting," Associação Nacional de Programas de Pós-Graduação em Ciências Contábeis, Belo Horizonte, Brazil. (June 3-6, 2017).
- Al-Wreiket, A. (Author Only), Burnett, R. D. (Author Only), Akaaboune, O. (Author Only), Skousen, C. (Presenter & Author), 2017 International Accounting Section Midyear Meeting, "Innovation Capacity: A Firm Level Response to Subsidy Activity in a National Setting," American Accounting Association - International Accounting Section, Tampa, Florida. (January 21, 2017).
- Skousen, C. (Author Only), Collins, D. (Author Only), Oler, D. K. (Presenter & Author), 2016 BYU Accounting Research Symposium, "How to be a good coauthor," Brigham Young University, Provo, Utah. (October 29, 2016).
- Skousen, B. R. (Presenter & Author), Albrecht, C. (Author Only), Skousen, C. (Author Only), Academy of Management Conference, "Are Whistleblowing Laws Effective? The Moderating Role of Societal Culture," Academy of Management, Anaheim, California. (August 2016).
- Albrecht, C. (Author Only), Skousen, B. R. (Author Only), Skousen, C. (Presenter & Author), Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), "Fraud Detection Through Whistleblowing: An International Perspective," American Accounting Association - International Accounting Section, Augsburg, Germany. (July 8, 2016).
- Oler, D. K. (Presenter & Author), Skousen, C. (Author Only), Talakai, J. (Author Only), Oler, M. J. (Author Only), 2012 Brigham Young University 8th Accounting Research Symposium, "Has Concentration in the Top Six Accounting Journals Changed Over Time?," Provo, Utah. (September 28-29, 2012).
- Burnett, R. D. (Author Only), Skousen, C. (Author Only), Wright, C. J. (Presenter & Author), ASBBS 19th Annual Conference, "Market Valuation of Eco-effective Cost Management and Environmental Sustainability," American Society of Business and Behavioral Sciences, Las Vegas, Nevada. (February 23-26, 2012).
- Oler, D. K. (Author Only), Skousen, C. (Author Only), Talakai, J. (Presenter & Author), 2011 Brigham Young University 8th Accounting Research Symposium, "What is the Dollar Value of LIFO?," Provo, Utah. (September 23-24, 2011).
- Grange, V. (Author Only), Skousen, C. (Presenter & Author), Stephens, N. (Author Only), Walther, L. (Author Only), 2011 AAA Western Region Meeting, "The Role of Accounting Educators in Entrepreneurship Education: A Proposed Course Course

Outline," American Accounting Association, Newport Beach, California. (April 28-30, 2011).

- Skousen, C. (Author Only), Skousen, C. R. (Presenter & Author), RBAC International Management Conference 2011, "Corporate Fraud and Business Sustainability: A Look at the Asian-Pacific Region," Rattana Bundit University, Bangkok, Thailand. (March 3-4, 2011).
- Burnett, R. D. (Author Only), Skousen, C. (Author Only), Wright, C. J. (Presenter & Author), Shidler Research Series, "Eco-Effective Management Systems: An Empirical Link Between Firm Value and Environmental Sustainability," University of Hawaii, Hawaii. (September 17, 2010).
- Shuman, F. (Presenter & Author), Stephens, N. (Author Only), Skousen, C. (Author Only), Accounting Educators Conference, ""Attitudes Toward the FASB Codification"," Kentucky Society of Certified Public Accountants, Slade, Kentucky. (May 13-14, 2010).
- Oler, D. K. (Author Only), Oler, M. (Presenter & Author), Skousen, C. (Presenter & Author), 2009 AAA Annual Meeting, "Characterizing Accounting Research," American Accounting Association, New York, New York. (August 2-5, 2009).
- Hall, T. W. (Author Only), Pierce, B. J. (Author Only), Price, K. H. (Author Only), Skousen, C. (Presenter & Author), 2009 AAA Annual Meeting, "Haphazard Sample Selection: Is it Time to Change Audit Standards?," American Accounting Association, New York, New York. (August 2-5, 2009).
- Prevost, A. (Author Only), Skousen, C. (Presenter & Author), Rao, R. (Author Only), 2008 AAA Annual Meeting, "Earnings Management and the Cost of Debt," American Accounting Association, Anaheim, California. (August 3-6, 2008).
- Prevost, A. (Author Only), Skousen, C. (Author Only), Rao, R. (Presenter Only), University of Oklahoma - Finance Department Workshop, "Earnings Management and the Cost of Debt," University of Oklahoma, University of Oklahoma - Norman. (April 25, 2008).
- Skousen, C. (Presenter & Author), Rao, R. (Author Only), Prevost, A. (Author Only), 2007 Brigham Young University 4th Accounting Research Symposium, Provo, Utah. (October 18-20, 2007).
- Skousen, C. (Presenter & Author), Oler, D. (Presenter & Author), Oler, M. (Presenter & Author), 2007 Brigham Young University 4th Accounting Research Symposium, "Citations Trends in Accounting," Provo, Utah. (October 18-20, 2007).

- Prevost, A. (Author Only), Skousen, C. (Author Only), Rao, R. (Presenter & Author), 2007 FMA Annual Meeting, "Earnings Management and the Cost of Debt," Financial Management Association, Orlando, Florida. (October 17-20, 2007).
- Oler, D. (Presenter & Author), Olson, B. (Author Only), Skousen, C. (Presenter & Author), 2007 AAA Annual Meeting, "CEO Power, Governance, and Acquisitions," American Accounting Association, Chicago, Illinois. (August 5-8, 2007).
- Skousen, C. R. (Presenter & Author), Jenson, R. L. (Author Only), Skousen, C. (Presenter & Author), IABE-2006 Annual Conference, "Accounting in Support of Lean Manufacturing," International Academy of Business and Economics, Las Vegas, Nevada. (October 15-18, 2006).
- Skousen, C. R. (Presenter & Author), Skousen, C. (Presenter & Author), Kap, B. (Author Only), IABE-2006 Annual Conference, "Character is Destiny: A Case Study of Jeld-Wen's Culture of Ethical Behavior," International Academy of Business and Economics, Las Vegas, Nevada. (October 15-18, 2006).
- Skousen, C. (Presenter & Author), Wright, C. J. (Author Only), 2006 AAA Annual Meeting, "Contemporaneous Risk Factors and the Prediction of Financial Statement Frau," American Accounting Association, Washington D.C. (August 6-9, 2006).
- Skousen, C. (Presenter & Author), Wright, C. J. (Author Only), 2005 Brigham Young University 2nd Accounting Research Symposium, "Are the Risk Factors in SAS No. 99 Useful for Detecting Fraud," Brigham Young University - School of Accountancy, Provo, Utah. (October 14-16, 2005).
- Skousen, C. (Presenter & Author), Wright, C. J. (Author Only), 2005 AAA 10th Ethics Research Symposium, "Detecting Financial Statement Fraud: An Empirical Assessment of The SAS No. 99 Fraud Risk Factors," American Accounting Association - Ethics Section, San Francisco, California. (August 6-7, 2005).
- Skousen, C. R. (Presenter & Author), Jenson, R. L. (Author Only), Skousen, C. (Author Only), Eighth Annual International Conference, "Accounting in Support of Lean Manufacturing," American Society of Business and Behavioral Sciences, London School of Economics, London, England. (August 5-6, 2005).
- Skousen, C. R. (Presenter & Author), Skousen, C. (Author Only), Kap, B. (Presenter & Author), Sixth Annual Conference on Emerging Issues in International Accounting, "Character is Destiny: A Case Study of Jeld-Wen's Ethical Behavior Training," Padua, Italy. (June 24-26, 2004).
- Meek, G. (Presenter & Author), Rao, R. (Author Only), Skousen, C. (Author Only), 27th Annual Congress of the European Accounting Association, "CEO Stock Option Compensation and Earnings Management," European Accounting Association, Prague, Czech Republic. (April 1-3, 2004).

Editorial and Review Activities

- Review Board Member, "Journal of Forensic Accounting Research," American Accounting Association. (January 2015 January 2018).
- Ad Hoc Reviewer, "Journal of Forensic and Investigative Accounting," NACVA. (January 2017 Present).
- Ad Hoc Reviewer, "International Journal of Business and Systems Research," InderScience. (December 2017).
- Ad Hoc Reviewer, "Advances in International Accounting," Elsevier. (August 2014 December 2015).
- Ad Hoc Reviewer, "SSHRCC Research Grant," Social Sciences and Humanities Research Council of Canada. (November 2009 - December 2009).
- Invited Manuscript Reviewer, "2009 AAA Annual Meeting New York City," American Accounting Association-Public Interest Section. (January 2009).
- Invited Manuscript Reviewer, "2009 AAA Annual Meeting New York City," American Accounting Association-International Section. (January 2009).
- Invited Manuscript Reviewer, "2008 Western AAA Meeting," Western Region -American Accounting Association. (February 2008).
- Ad Hoc Reviewer, "International Journal of Accounting Studies." (August 2006).

Awards and Honors

- 2012 Researcher of The Year, School of Accountancy Utah State University.
- ASBBS 19th Annual Conference Best Paper of the Track, American Society of Business and Behavioral Sciences. (February 25, 2012).
- 2008 Highly Commended Award, Emerald Literati Network. (July 2008).

TEACHING

Teaching Experience

Utah State University

ACCT 2010, Financial Accounting Principles, 12 courses.
ACCT 2020, Managerial Accounting Principles, 2 course.
ACCT 3110, Intermediate Financial Accounting and Reporting I, 3 courses.
ACCT 3120, Intermediate Financial Accounting and Reporting II, 21 courses.
ACCT 3310, Strategic Cost Management, 4 courses.
ACCT 4700, Seminar in Accounting, 1 course.
ACCT 4900, Independent Research and Readings, 4 courses.
ACCT 6010, Financial and Managerial Accounting, 10 courses.
ACCT 6200, Accounting for Complex and Multinational Businesses, 1 course.
ACCT 6250, Accounting Concepts, Research, and Cases, 2 courses.
ACCT 6900, Independent Reading and Research, 1 course.
BUS 3020, Intermediate Accounting II, 1 course.
BUS 4010, Business Tools for Entrepreneurs, 1 course.

The University of Texas at Arlington

ACCT 2302, Principles of Accounting II.ACCT 3309, Accounting for Managers.ACCT 4304, Cost Accounting.ACCT 4318, Auditing.ACCT 6310, Seminar in Accounting Research II.

Directed Student Learning

Directed/Co-Chaired PhD Student from Universidade Federal de Santa Catarina (Brazil). September 2018 – November 2019. Advised: Lucas Maragno

Directed Individual/Independent Study, School of Accountancy. (August 2016 -December 2016). Advised: Kevin Nelson

Supervised Undergraduate Teaching Fellows, School of Accountancy	
Kevin Nelson	August 2016 – December 2016
Kiera Klemm	January 2016 - December 2016
Adam Petersen	January 2013 - December 2013
Brightyn Balling	January 2013 - April 2013
Ben Johnson	January 2012 - December 2012
Carson Young	September 2011 - December 2011
Isaac Bottelberghe	January 2011 - December 2011
Friedrich Ishola	September 2010 - December 2010
Amber Buatte	September 2009 - April 2010

Nick Rupp	August 2008 - April 2009
Jamie Lucky	August 2008 - December 2008

 Undergraduate Honors Thesis/Project, "A Cross Country Discussion of Accounting Manipulations using Fraud Score Analysis," School of Accountancy. (April 11, 2008
 - October 2008). Advised: Brady Twedt

Awards and Honors

- 2014 Teacher of the Year, School of Accountancy Utah State University.
- 2005-2006 Outstanding Undergraduate Teaching Award, The University of Texas at Arlington, College of Business Administration. (April 2006).

Teaching Related Publications

Online Text Booklets (bookboon.com)

- Walther, L., Skousen, C. (2010). Analytics for Managerial Decision Making Budgeting and Decision Making (pp. 35). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Basics of Accounting & Information Processing The Accounting Cycle* (pp. 48). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Budgeting: Planning for Success Budgeting and Decision Making* (pp. 33). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Cost Analysis Managerial and Cost Accounting (pp. 32). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Current Assets: Part I (pp. 54). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Current Assets: Part II (pp. 45). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Income Measurement & The Reporting Cycle The Accounting Cycle* (pp. 53). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Introduction to Managerial Accounting Managerial and Cost Accounting* (pp. 32). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Job Costing Managerial and Cost Accounting* (pp. 42). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Process and Activity Based Costing Managerial and Cost Accounting* (pp. 35). Ventus Publishing.

- Walther, L., Skousen, C. (2010). Reporting Techniques In Support of Managerial Decision Making (pp. 29). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Tools for Enterprise Performance Evaluation -Budgeting and Decision Making (pp. 45). Ventus Publishing.
- Walther, L., Skousen, C. (2009). *Budgeting and Decision Making* (pp. 1-121). Ventus Publishing.
- Walther, L., Skousen, C. (2009). Current Assets (pp. 1-97). Ventus Publishing.
- Walther, L., Skousen, C. (2009). Long-Term Assets (pp. 1-60). Ventus Publishing.
- Walther, L., Skousen, C. (2009). The Accounting Cycle (pp. 1-98). Ventus Publishing

Online Exercise Booklets (bookboon.com)

- Walther, L., Skousen, C. (2011). *Budgeting and Decision Making Exercises I* (pp. 22). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Budgeting and Decision Making Exercises II* (pp. 22). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Budgeting and Decision Making Exercises III* (pp. 24). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Budgeting and Decision Making Exercises IV* (pp. 25). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Managerial and Cost Accounting Exercises I* (pp. 23). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Managerial and Cost Accounting Exercises II* (pp. 23). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Managerial and Cost Accounting Exercises III* (pp. 26). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Managerial and Cost Accounting Exercises IV* (pp. 28). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Liabilities and Equity Exercises I* (pp. 28). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Liabilities and Equity Exercises II* (pp. 29). Ventus Publishing.

- Walther, L., Skousen, C. (2011). *Liabilities and Equity Exercises III* (pp. 39). Ventus Publishing.
- Walther, L., Skousen, C. (2011). Using Accounting Information Exercises I (pp. 24). Ventus Publishing.
- Walther, L., Skousen, C. (2011). Using Accounting Information Exercises II (pp. 34). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Long-Term Assets Exercises I* (pp. 27). Ventus Publishing.
- Walther, L., Skousen, C. (2011). *Long-Term Assets Exercises II* (pp. 25). Ventus Publishing.
- Walther, L., Skousen, C. (2011). Long-Term Assets Exercises III (pp. 30). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Current Assets Exercises I (pp. 40). Ventus Publishing.
- Walther, L., Skousen, C. (2010). Current Assets Exercises II (pp. 16). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Current Assets Exercises III* (pp. 32). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Current Assets Exercises IV* (pp. 34). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Accounting Cycle Exercises I* (pp. 54). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Accounting Cycle Exercises II* (pp. 55). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Accounting Cycle Exercises III* (pp. 36). Ventus Publishing.
- Walther, L., Skousen, C. (2010). *Accounting Cycle Exercises IV* (pp. 47). Ventus Publishing.

Comprehensive Exams - University of Texas at Arlington

Wrote and Graded Exams for PhD Students, University of Texas at Arlington -Accounting Department, September 2007 - October 2009

SERVICE AND PROFESSIONAL ENGAGEMENT

Utah State University

Department

Department Head, School of Accountancy, July 2018 – Present.

Associate Department Head, School of Accountancy, July 2015 – June 2018.

US GAAP Certificate Course Development, August 2014 - June 2015.

Committee Member, US GAAP Certificate, February 2014 - June 2015.

Committee Chair, Curriculum Committee, May 2010 - June 2015.

Committee Member, SOA Research Committee, September 2007 - June 2015.

Committee Member, Department Head Search Committee, Fall 2014 - March 2015.

Committee Chair, Faculty Recruiting Committee Chair, July 2011 - December 2013.

Committee Member, Faculty Recruiting Committee, February 2008 - July 2011.

College

Ombudsperson, School of Accountancy, September 16, 2013 - June 30, 2015.

Committee Member, College Curriculum Committee, May 2010 - June 2015.

Committee Member, The Research Group, February 2008 - 2012.

Member, Huntsman Scholars. January 2009 - February 2009.

Marshal - Graduation, Business School Marshal - Graduation, May 3, 2008.

University

Department Head Executive Council, July 2018 – Present.

Committee Member, Budget Faculty and Welfare Committee, August 2012 - 2015.

Faculty Senator, Faculty Senate, August 2012 - August 2015.

Committee Member, Library Advisory Council, November 2008 - July 2014.

Professional/Public

- Council, President/Elect/Past, American Accounting Association-International Accounting Section. August 2021 August 2024.
- Officer, President/Elect/Past, American Accounting Association-International Accounting Section. August 2016 August 2019.
- Officer, Treasurer, American Accounting Association-International Accounting Section. August 2014 - August 2016.
- Committee Chair, American Accounting Association-Forensic Accounting Section Chair of Mid-Year Meeting. August 2014 August 2015.
- Committee Chair, American Accounting Association-International Section Publications Committee Chair. August 2013 - August 2014.

Tenure Reviewer for Another Institution. September 2013.

- Committee Chair, American Accounting Association-International Section Membership Taskforce. February 2013 August 2013.
- Committee Chair, American Accounting Association-International Section Co-Chair of Mid-Year Meeting. August 2011 August 2013.
- Committee Chair, American Accounting Association-International Section Chair of the Strategic Planning Committee. August 2010 August 2011.
- Committee Chair, American Accounting Association-International Section Outstanding Educator of the Year 2010. August 2009 August 2010.

Consulting

Training and Education, Various consulting engagements. (August 2014 - Present).

Awards and Honors

- 2015 Graduate Mentor of the Year, School of Accountancy Utah State University. (April 2015).
- Travel/Professional Development Award 2006-2007, College of Business, The University of Texas at Arlington. (July 2006).
- Travel/Professional Development Award 2005-2006, College of Business, The University of Texas at Arlington. (July 2005).