

CURRICULUM VITA

Lori Solsma, Ph.D.

Associate Professor

Drake University
Zimpleman College of Business
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EDUCATION

Doctor of Philosophy (Accounting), 2009

Patterson School of Accountancy

The University of Mississippi, University, MS

Dissertation Title: U.S.-Listed Foreign Firms' Non-GAAP Financial Performance Disclosure Behavior

Master of Business Administration, 1999

Beacom School of Business

The University of South Dakota, Vermillion, SD

Bachelor of Science (Accounting), 1983

Beacom School of Business

The University of South Dakota, Vermillion, SD

PROFESSIONAL EXPERIENCE

- **Associate Professor and Director of the School of Accounting**, Zimpleman College of Business, Drake University, 2023-present
- **Associate Professor**, Department of Accounting and Business Law, College of Business and Public Administration, Drake University, 2013-2023
- **Assistant Professor**, Department of Accounting and Finance, Beacom School of Business, The University of South Dakota, 2008-2013
- **Instructor/Research Assistant**, Patterson School of Accountancy, The University of Mississippi, 2004-2008
- **Instructor**, Department of Accounting and Finance, Beacom School of Business, The University of South Dakota, 2000-2004
- **Instructor/Adjunct Faculty**, Northwest Iowa Community College, 1996-2000

- **Sole Proprietor**, Lori L. Epping, CPA, Sanborn, Iowa, 1989-1996
- **Staff Accountant**, Denman & Company, Sheldon, Iowa, 1984-1988

PROFESSIONAL CERTIFICATION

- **Certified Public Accountant** (currently inactive), Iowa Certificate No. 5744, 1986

HONORS AND AWARDS

National

- Phi Kappa Phi Honor Society, November 2008.

University-Wide

- The University of Mississippi Class Marshall for the graduating class of doctoral students, May 2009.
- Graduate Research Assistantship Award, Summer 2007, 2008
- The University of Mississippi Graduate Achievement Award for Academic Excellence, April 2006
- The University of Mississippi Graduate Fellow, 2004-2008

School of Business/Accounting

- Financial Management Association Professional Honor Society Award, August 2002
- Beta Gamma Sigma, April 2001
- Beta Alpha Psi, January 2001

RESEARCH

Refereed Journal Publications:

- Njoroge, J. & Solsma, L. (2024). GASB 67 and GASB 68: A Narrative Literature Review of Pension Liability Measurement and Disclosure. *Journal of Accounting, Ethics & Public Policy*, 25 (2), 160-187.
- Njoroge, J., Solsma, L. & Hu, K. (2023). A review of GASB No. 34. *Journal of Public Budgeting, Accounting & Financial Management*, 36 (2), 125-145.
- Grandstaff, J. L., & Solsma, L. L. (2021). Financial Statement Fraud: A Review from the Era Surrounding the Financial Crisis. *Journal of Forensic and Investigative Accounting*, 13(3), 421-437.

- Solsma, L. L., Njoroge, J., & Heaston, P. H. (2021). The City of Casey: A Blazing Fraud. *Journal of Forensic Accounting Research*, 6 (1), 230–251.
- Grandstaff, J. L., Solsma, L. L. (2019) An Analysis of Information Systems Literature: Contributions for Fraud Research. *Accounting and Finance Research*, 8(4), 219-230.
- Solsma, L. L., Njoroge, J., Bartlett, J. (2018) The Efficacy of Online Homework Systems in Introductory Financial and Managerial Accounting Courses. *Accounting Educators' Journal*, XXVII, 33-51.
- Solsma, L. (2017) Information Asymmetry and Underpricing in Initial Public Offerings: A Literature Review and Research Agenda. *International Research Journal of Applied Finance*, VIII (6), 391-395.
- Solsma, L., Verbose, A., Fichtner, R. (2015). If at First You Don't Succeed: SEC Comments Regarding Non-GAAP Disclosures in Registration Statements. *Rocky Mountain Law Journal*, 4, 7-27.
- Solsma, L. L. & Wilder, W. M. (2015). Non-GAAP Disclosure Practices of Firms Applying IFRS. *International Journal of Accounting and Information Management*, 23(4), 383-403.
- Njoroge, J. & Solsma, L. L. (2014). Lease Accounting IASB & FASB Convergence Project: Two Exposure Drafts. *International Research Journal of Applied Finance*, V (4), 420-426.
- Solsma, L. L. & Flesher, D. L. (2013). Exploring the Clientele of an Accounting Firm in Early Twentieth Century America. *Accounting History Review*, 23(3), 295-315.
- Epping (Solsma), L. L. & Wilder, W. M. (2011). U.S.-Listed Foreign Firms' Non-GAAP Financial Performance Disclosure Behavior. *Journal of International Accounting Research*, 10(2), 77-96.
- Epping (Solsma), L. L. & Wilder, W. M. (2011). Factors Impacting the Credibility of Website Disclosures. *Journal of Financial Reporting and Accounting*, 9(1), 27-46.
- Ragothaman, S. & Epping (Solsma), L. L. (2010). Characteristics of US Firms with Revenue-Related Restatements. *AT Business Management Review*, 6(3), 76-82.

Manuscripts under Review:

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Research in Progress:

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Referred Conference Proceedings and Presentations:

- Grandstaff, J., Solsma, L. (2019). Financial Statement Fraud by U.S. Firms: A Review from the Financial Crisis Decade, 2019 Forensic Accounting Section (FAS) Midyear Meeting, St. Louis, Missouri, March 1-2, 2019.
- Solsma, L., Njoroge, J., Heaston, P. (2017). The City of Casey: A Blazing Fraud. Presented at the Joint Meeting of Academic Business World International Conference, Nashville, Tennessee, May 24, 2017.
- Solsma, L., Njoroge, J., Heaston, P. (2016). The City of Casey: A Blazing Fraud. Proceeding of the 2016 American Accounting Association's Annual Meeting, New York, New York, August 10, 2016.
- Bartlett, J., Njoroge, J., Solsma, L. L. (2015). The Efficacy of Online Homework Management Systems in Introductory Financial and Managerial Accounting Courses. Presented at the American Accounting Association Annual Meeting, Chicago, Illinois, August 12, 2015.
- Bartlett, J., Njoroge, J., Solsma, L. L. (2015). The Efficacy of Online Homework Management Systems in Introductory Financial and Managerial Accounting Courses. Presented at the American Accounting Association Annual Conference on Teaching and Learning in Accounting (CTLA) , Chicago, Illinois, August 9, 2015.
- Solsma, L. L. & Wilder, W.M. (2013). Non-GAAP Disclosure Practices of Firms Applying IFRS. Presented at the American Accounting Association Annual Meeting, Anaheim, California, August 7, 2013.
- Epping (Solsma), L. L. & Wilder, W.M. (2012). Non-GAAP Disclosure Practices of Firms Applying IFRS. Presented at the International Accounting Section Midyear Meeting of the American Accounting Association, Phoenix, Arizona, February 25, 2012.
- Epping (Solsma), L. L. & Wilder, W. M. (2010). U.S.-Listed Foreign Firms' Non-GAAP Financial Performance Disclosure Behavior. Presented at the American Accounting Association Annual Meeting, San Francisco, California, August 4, 2010.
- Epping (Solsma), L. L. & Wilder, W. M. (2010). U.S.-Listed Foreign Firms' Non-GAAP Financial Performance Disclosure Behavior. Presented at the International Mid-Year Meeting of the American Accounting Association, Palm Springs, California, January 29, 2010.

- Epping (Solsma), L. L. & Wilder, W. M. (2008). The Impact of Corporate Governance and Earnings Forecast Results on the Credibility of Website Disclosures. Presented at the American Accounting Association Annual Meeting, Anaheim, California, August 7, 2008.
- Epping (Solsma), L. L. & Flesher, D. L. (2007). Exploring Early 20th Century Fraud Engagements. Presented at the American Accounting Association Annual Meeting, Chicago, Illinois, August 6, 2007.
- Epping (Solsma), L. L. & Wilder, W. M. (2007). The Impact of Corporate Governance and Earnings Forecast Results on the Credibility of Website Disclosures. Presented at the American Accounting Association Southeast Regional Meeting, Atlanta, Georgia, May 5, 2007.

Grants:

- Grease/KPMG Peat Marwick Faculty Fellowship, The University of South Dakota, 2003, 2004, 2009, 2010, 2011

TEACHING**Drake University**

- MBA 242, "Financial Reporting & Analysis" (2019-2025)
- ACCT 277, "Fraud Examination" (Fall 2015-2024)
- ACCT 120, "Advanced Managerial Accounting" (Fall 2017-2022)
- ACCT 110, "Managerial Accounting" (Spring 2017-2025)
- ACCT 115 "Cost Accounting" (Fall 2016)
- ACCT 166, "Financial Accounting II" (Spring 2015)
- ACCT 41, "Introduction to Accounting I" (Fall 2013, 2014, 2015 and Spring 2019)
- ACCT 42, "Introduction to Accounting II" (Spring 2014, 2015, 2016, 2020, 2021, 2024)

The University of South Dakota

- ACCT 780, "Advanced Accounting" (Fall 2009-2012)
- ACCT 310, "Intermediate Accounting I" (Fall 2008-2012, Spring 2009-2013)
- ACCT 211, "Principles of Accounting II" (Spring 2008-2010, 2012, and 2013)
- ACCT 210, "Principles of Accounting I" (Fall 2008, 2010, 2012, Spring 2010)

The University of Mississippi

- ACCY 309, "Cost Accounting" (Spring 2008)
- ACCY 202, "Principles of Accounting II" (2004-2007)
- ACCY 201, "Principles of Accounting I" (2004-2007)

PROFESSIONAL SERVICE

Drake University

- Accounting Department Director, 2023-2025
- Accounting Department Chair, 2023-2024
- Faculty Senate, 2022-present
- Zimpleman College of Business Undergraduate Curriculum Committee, 2021-2023
- Search Committee for Accounting Professor, 2019, 2020
- Zimpleman College of Business Research Committee, 2019-2023
- Phi Chi Theta Faculty Advisor, 2018-2023
- School of Accounting Advisory Council Faculty Relations Committee, 2018-present
- CBPA Promotion and Tenure Committee, 2017-2019
- CBPA Research Colloquium Coordinator, 2016-2019
- Drake University Selection Committee for the National Alumni Scholarship Program, 2015-2016
- AACSB International Conference and Annual Meeting Participant, 2015
- Zimpleman College of Business Library Liaison, 2014-2023
- Women in Business Faculty Advisor, 2014-2015
- Accounting Scholarship Committee, 2014-present
- CBPA Teaching Colloquium Co-Coordinator, 2014-2016
- Search Committee for Accounting Professor, 2014, 2019, 2020
- Student Advisor, 2013- present
- Steering Committee for CBPA Consultant Review, 2014
- Search Committee for Accounting Adjunct Professor, 2013

The University of South Dakota

- Student Affairs Committee, 2012
- Volk Symposium Speaker Series Committee, 2010-2011
- Master of Professional Accountancy Admissions Committee, 2011-present
- Accounting Scholarship Committee, 2010
- Accounting Faculty Search Committee, 2010-2011
- Graduate Accounting Curriculum and Instruction Committee, 2009-present
- Accounting Principles Textbook Selection Committee, 2009
- Summer Accounting Institute, 2009-present
- Advisor for approximately 30 accounting majors, 2008-present
- Intellectual Properties Committee, 2009-2012
- Faculty Co-Advisor for Accounting Club, 2000-2004

Review Activities

- Drake Management Review Manuscript Review, 2020, 2024
- American Accounting Association Annual Meeting Manuscript Reviews, 2011, 2013, 2014, 2015, 2016
- American Accounting Association Southeast Regional Meeting Manuscript Review, 2013

Community Service

- Mission trip to Malawi, 2018
- Toys for Tots and the Bidwell Center, 2014
- Habitat for Humanity, 2013-2014
- DMACC Accounting Advisory Board, 2014-2016

Professional Affiliations and Service

- Institute of Management Accountants (IMA), 2016-present
 - Judge for the IMA Clark Johnson Achievement Award, 2018
- Association of Certified Fraud Examiners (ACFE), 2015-present
- American Institute of Certified Public Accountants, 2009-present
- American Accounting Association, 2005-present
- Beta Alpha Psi, 2001-present

PROFESSIONAL DEVELOPMENT ACTIVITIES

- Joint Meeting of Academic Business World International Conference, 2017.
- AAA Conference on Teaching and Learning in Accounting, 2009-2012, 2015
- AAA Annual Meeting 2007-2013, 2015
- Drake Learning Symposium, 2013, 2014, 2015
- Drake CBPA Teaching Colloquium, 2013, 2014, 2015
- Drake Research Colloquiums, 2013 – 2019
- AAA Financial Accounting and Reporting Section Midyear Meeting, 2006, 2016
- Drake University School of Accounting and Financial Executives International Annual Lecture Series (Julie Stackhouse, Lawrence Cunningham, Anita F. Bales, Sarah Esquivel, Victor Padilla) 2013-2017, 2020
- AACSB International Conference and Annual Meeting Participant, 2015
- Drake Scholarship of Teaching and Learning Workshop, 2014
- Drake Lunch and Learn Sessions, 2013, 2014
- Drake New Faculty Workshops, 2013, 2014
- AAA International Mid-Year Meeting, 2010, 2012, 2013
- Art Volk Symposiums (Chuck Gallagher, Cynthia Cooper, Christopher Cox, and Frank Abagnale), 2009-2012
- AAA New Faculty Consortium, 2010
- IA Seminars - Overview of Major IFRS and US GAAP Differences, 2009
- AACSB Teaching Effectiveness Seminar, 2009

- Active learning Workshop - USD Center for Teaching and Learning, 2009
- Mid-South Doctoral Research Consortium, 2005-2008
- AAA Financial Accounting & Reporting Section Doctoral Consortium, 2008
- AAA Southeast Regional Meeting, 2007
- Accountancy Weekend – Patterson School of Accountancy, 2006-2007
- AAA Financial Accounting and Reporting Section Midyear Meeting, 2006, 2016