**SHANNON L. CHARLES, PhD**

Professor, Lecturer

School of Accounting

University of Utah

Salt Lake City, Utah 84112

(801) 587 – 9546

[s.charles@utah.edu](mailto:s.charles@utah.edu)

**EDUCATION**

**PhD in Business Administration: Emphasis in Accounting**, December 2000, **Oklahoma State University,** Stillwater, OK

**Master’s in business administration**,August 1995, **Oregon State University,** Corvallis, OR

**B.S. Business: Emphasis in Accounting**, June 1989, **Western Oregon State College,** Monmouth, OR

#### TEACHING AND OTHER WORK EXPERIENCE

**Professor, Lecturer, University of Utah, Salt Lake City, Utah.** August 2019 – present. Currently teaching introduction to financial and management accounting, intermediate management accounting, and graduate courses in strategic cost management.

**Associate Professor, Lecturer, University of Utah, Salt Lake City, Utah.** August 2013 – July 2019.

**Assistant Professor, Lecturer, University of Utah, Salt Lake City, Utah.** August 2011 – July 2013.

**Assistant Professor, Brigham Young University, Provo, Utah.**  June 2001 – July 2011. Taught intermediate cost/managerial accounting in the accounting junior core and graduate courses in management accounting.

**Assistant Professor, Arizona State University West, Glendale, AZ.** August 2000 – May 2001. Taught intermediate cost accounting to accounting majors and introductory management accounting.

**Graduate Teaching Associate, Oklahoma State University, Stillwater, OK.** August 1997 – July 2000. Taught introductory management accounting.

**Lecturer, Western Oregon University, Monmouth, OR.** September 1995 – June 1997. Taught introductory financial and management accounting. Upper-level cost accounting, advanced financial accounting, and introductory and upper level tax courses.

**Controller, Buffalo Products, Inc.**, Salem, OR. October 1993 – June 1994.

**Audit Senior,** **Aldrich, Kilbride & Tatone, CPAs**, Salem, OR. November 1992 – October 1993.

**Senior Accountant,** **Maginnis & Carey, CPAs**, Portland, OR. October 1989 – October 1992.

**TEACHING AWARDS**

Kenneth J. Hanni Teaching Award, University of Utah, 2014-2015, 2022-2023

Marvin J. Ashton Teaching Excellence Award, University of Utah, 2017-2018

Brady Faculty Superior Teaching Award, University of Utah, 2013-2014

#### RESEARCH ACTIVITIES

Academic Research

* ***Activity-based Parsimonious Cost Systems*** with Don R. Hansen, *Journal of Cost Analysis and Parametric, Vol 7 Num. 2, May-August 2014*
* ***The Use of Activity-based Costing*** ***with Competitive Strategies: Impact on Firm Performance*** with Kip R. Krumwiede, *Advances in Management Accounting, Vol. 23, 2014*
* ***The Association between Financial Reporting Risk and Audit Fees Before and After the Historic Events Surrounding SOX*** with Steven M. Glover and Nate Y. Sharp, *Auditing Journal of Practice and Theory,* *May 2010, Volume 29, No. 1, 15 – 39*
* ***An Evaluation of Activity Based Costing and Functional Based Costing: A Game Theoretic Approach*** with Don R. Hansen, *International Journal of Production Economics, May 2008, Volume 113, No. 1, p 282 – 296*
* ***Stable Betas, Size, Earnings-to-price, Book-to-market and the Validity of the Capital Asset Pricing Model*** with Don R. Hansen, Liming Guan and J Shaw, *Managerial Finance, 2007, Volume 33, No. 8, p 595 – 614*
* ***Earnings Management and Forced CEO Dismissal*** with Liming Guan and Charlotte Wright, *Advances in Accounting, Summer 2005, Volume 21, p 61 – 81*
  + ***Selected as “Best Paper” in the financial accounting track at the American Society of Business and Behavioral Science Conference 2003***
* ***An Agency Model and the Demand for Reporting Flexibility*** *with Liming Guan and J Shaw, National Accounting Journal, Winter 2002, Volume 4, No. 1, p 1 – 17*

Education Research

* ***Managing the CPA Firm at Dodge Company: “Shoeing the Cobbler’s Children”*** *with Monte R. Swain, Scott L. Hobson, and Kevin D. Stocks, Issues in Accounting Education, Volume 24, No. 4, 2010, p 721 – 739*

Practice Oriented Research

* ***2020 IMA Global Salary Survey.*** *Strategic Finance, March 2021, p30-40*

***(https://sfmagazine.com/issue/march-2021/)***

* + ***IMA Regional Salary Reports. Institute of Management Accountants, Published online 06/01/2021***
    - ***Regional salary reports for United States, China, Kingdom of Saudi Arabia, United Arab Emirates, and the Middle East/Africa***
* ***2019 IMA Global Salary Survey.*** *Strategic Finance, March 2019, p29-39* ***(***[***https://www.imanet.org/career-resources/salary-information?ssopc=1***](https://www.imanet.org/career-resources/salary-information?ssopc=1)***)***
* ***CMA Pass Rates: Schools and Success*** with A. Sergeant***,*** *Strategic Finance, March 2019*
* ***2018 IMA Global Salary Survey.*** *Strategic Finance, March 2018, p29-39.*
  + ***IMA Regional Salary Reports. Institute of Management Accountants, Published online 06/01/2018***
    - ***Regional salary reports for United States, China, Kingdom of Saudi Arabia, United Arab Emirates, and the Middle East/Africa***
* ***2015 CMA Pass Rate Performance*** with K. Krumwiede:*Strategic Finance, September 2016, p32 - 39*
* ***Strategic Profiles of Management Techniques*** with Kip R. Krumwiede: *Strategic Finance, April 2006, p 37*
  + ***Awarded the Certificate of Merit from the Institute of Management Accountants***
  + ***Awarded*** ***The International Federation of Accountants PAIB Articles of Merit Award for the Winning Article***

Other Research

* ***The Problems of Computing the Adjusted Gross Income of an Estate or Trust*** *with Boyd Randall, CSUN Tax Development Journal*
  + ***This paper is currently being presented as evidence of needed tax initiatives related to estate and trust taxation.***

**Professional EXPERIENCE/service:**

**TLC Western region co-coordinator;** (2018 – 2019; 2022 – 2023)

**American Accounting Association;** TLC steering committee (2015-2016)

**American Accounting Association;** 2015-16 MAS Teaching Colloquium Committee member

**Invited Speaker;** Institute of Management Accountants, June 2015

**Editorial Board Member;** *Issues in Accounting Education*, 2010 – 2021

**Ad hoc Reviewer;** *International Journal of Production Economics*, 2009(2); 2014 (1)

**Ad hoc Reviewer;** Cost Accounting Textbook reviewer - *Prentice Hall*, 2009 – present

**End of Chapter Materials Author;** Cost Accounting, Horngren, et al, 14th Edition, Prentice Hall, 2010; Management Accounting (MBA text), Horngren, 1st edition, 2011-present

**Invited Speaker;** Utah Entrepreneurial Conference, November 2009

**OTHER MEMBERSHIPS AND AWARDS**

Member of the Institute of Management Accountants, 2001 - present

Member of the American Accounting Association, 2000 - present

Laurels Scholarship; Educational Foundation for Women in Accounting, 1999 – 2000

AAA Doctoral Consortium Fellow; Tahoe City, June 1999

Paul D. & Lois Phillips Doctoral Dissertation Fellowship; 1998 – 99

Wilton T. Anderson Distinguished Graduate Fellowship; 1997 – 98

Certified Public Accountant, State of Oregon, 1990 (inactive)