Perry W. Solheim, CPA

Email: psolheim@business.utah.edu **Cell Phone: (801) 403-9996**

Research and Teaching Interests

Research: Information environment and the comparability of disclosure, financial statement timing, disclosure and cost of equity capital.

Teaching: Financial accounting, accounting information systems, accounting theory, financial statement analysis, business valuation, audit, managerial.

Education

University of Utah — PhD Candidate in Accounting (Finance allied field), Target May, 2007
Dissertation Title: "Financial Statement Comparability and Information Environment: Evidence from Fiscal Year-End Changes."
Committee: Marlene Plumlee (chair), Christine Botosan, Rachael Hayes, Mike Lemmon, David Kiefer.

Fort Lewis College, Durango, CO — B.A. in Accounting December, 1994

Claremont McKenna College, Claremont, CA — B.A. in Economics and Philosophy May, 1990

Teaching Experience

Accounting Fundamentals, Fall 2005 — Evaluations 5.49/6.00 School Average 5.03/6.00

Working Papers

"Are There Perils Along the Wal-Mart Way: What Happens to Firms Who Disclose Wal-Mart as a Major Customer?" with Taylor Randall and Mike Lemmon (being revised for submission to Management Science)

"Further Examination of the Market Valuation of Environmental Capital Expenditures by Pulp and Paper Companies"

Early Stage Research

"Disclosing Estimates of Firm-Specific Cost of Equity Capital" with Ryan Whitby

"Refining the Link: Accounting-Based Measures of Expected Returns" with Marlene Plumlee

Awards and Honors

Recipient	2005 School of Accounting PHD Student Teaching Award
Reviewer	2004 AAA Western Regional Conference, Education Section
	2006 AAA Western Regional Conference, FARS Section
	2006 AAA Annual Meeting, FARS Section
Attendee	2004 to 2006 University of Utah Winter Accounting Conference
	2004 to 2006 American Accounting Association National Conference
	2005 to 2006 AAA Financial Accounting Section Doctoral Consortium
	2006 PAC-10 Plus Accounting Doctoral Consortium
Representative	2004/05 Business Doctoral Student Organization

Professional Experience

Controller	Southern Ute Indian Tribe Growth Fund, Durango, CO	February, 2001 to June, 2003
Finance Director	Sunshine Gardens West, Durango, CO	October, 1999 to February, 2001
Sole Proprietor	Perry W. Solheim, CPA, Durango, CO	May, 1999 to February, 2001
Controller	WW Lumber, Durango, CO	August, 1998 to July, 1999
Staff Auditor	Hutchison, Hugins, & Fredrick CPA's, Durango, CO	November, 1996 to August, 1998

Professional Certifications

Colorado Certified Public Accountant (1997)

Organizations

AICPA	Member since 1997
Colorado Society of CPA's	Member since 1997
American Accounting Association	Member since 2003