

## **Lloyd Seaton**

University of Northern Colorado  
Monfort College of Business  
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### **Education**

PhD, University of Nebraska, 1991.  
Area of Study: Business (Accountancy)

MBA, University of Arkansas, 1976.

BS, University of Arkansas, 1975.  
Area of Study: Accounting

### **Professional Academic Experience**

Associate Professor, University of Northern Colorado. (2013 - Present).

Assistant Professor, University of Northern Colorado. (2009 - 2013).

Associate Professor, University of Nebraska at Kearney. (2001 - 2009).

Visiting Associate Professor of Accounting, University of Northern Colorado. (2007 - 2008).

Senior Lecturer, University of Nebraska-Lincoln. (2000 - 2001).

Assistant Professor, University of Wyoming. (1994 - 2000).

Assistant Professor, Iowa State University. (1990 - 1994).

Graduate Assistant, University of Nebraska. (1986 - 1990).

Staff Manager - Financial Reporting, Centel Corporation. (1983 - 1986).

General Manager - Internal Auditing, Centel Corporation. (1981 - 1983).

Staff Manager - Accounting Procedures, Centel Corporation. (1979 - 1981).

Senior Accountant, Peat Marwick Mitchell & Co. (1976 - 1978).

Graduate Assistant, University of Arkansas. (1975 - 1976).

### **Administrative Roles**

Department Chair, (2014 - Present).

### **Licensures and Certifications**

Certified Management Accountant, Institute of Management Accountants. (October 8, 2014 - Present).

Certified Public Accountant, Colorado. (October 21, 2011 - Present).

Certified Public Accountant, Nebraska (Inactive). (December 16, 1977 - Present).

## RESEARCH, SCHOLARSHIP, AND CREATIVE WORKS

### Publications

#### Juried

##### Journal Article

##### Accepted

Dickey, G., Blanke, S., Seaton, L. P. (2019). Machine learning in auditing : Current applications and a look to the future. *CPA Journal*, LXXXIX(6), 16-21.

Newmark, R. I., Seaton, L. P., Stallings, M. (2011). Student Response System Technology in Accounting Information Systems Course. *Accounting Information Systems Educator Journal*.

##### Published

Newmark, R. I., Krahnke, K., Seaton, L. P. (2013). Incorporating Mindfulness Meditation in the Classroom. *Journal of Academy of Business and Economics*, 13(1), 79-90.

Swinney, L., Seaton, L. P., Elder, B. (2010). Incivility in the Accounting Classroom - Perceptions of Faculty and Administrators. *American Journal of Business Education*, 3(5), 1-16.

Elder, B. R., Seaton, L. P., Swinney, L. S. (2010). Lost in a Crowd: Anonymity and Incivility in the Accounting Classroom. *Accounting Educators' Journal*, XX, 91-107.

Devine, K., O'Clock, P., Seaton, L. P. (2006). Estimating the Effect of Formula Apportionment on the Allocation of Worldwide Income and the Potential for Double Taxation. *Advances In International Accounting*, 19, 115-144.

Elder, B., Seaton, L. P., Swinney, L. (2004). Strategies for Dealing with Professional Incivility - A Comparison of the Accounting and Legal Professions. *Journal of Accounting and Finance Research*, 12(5), 82-94.

Roberts, R. W., Kurtenbach, J. M., Seaton, L. P. (2001). State Conformity with Provisions of the Uniform Accountancy Act: Theory and Evidence. *Accounting and Public Interest*, Volume 1, 97-114.

Seaton, L., Devine, K., O'Clock, P. (1999). A Simulation Comparing Arm's Length versus Formula Apportionment Income for Multinational Corporations. *Advances In International Accounting*(12), 35-65.

Seaton, L. P., Gurley III, A. L. (1998). Taxation of Social Security Benefits: Implications for Decision Making. *CPA Journal*, 68, 60-63.

Devine, K., Seaton, L. P. (1995). An Examination of Quarterly Ratio Stability: Implications for Financial Decision Making. *Journal Of Applied Business Research*, 11(1), 81-97.

##### Conference (Full Paper) Proceeding

Published

Newmark, R. I., Seaton, L. P., Stallings, M. (2008). *Student Response Systems Use in Accounting Information Systems Classes*. AIS Educator Association.

Working Paper

Submitted

Newmark, R. I., Seaton, L. P., Stallings, M. (2010). *Student Response Systems' Use in Accounting Information Systems Classes*. Accounting Information Systems Educator Journal.

### **Non-juried**

Other Research

Seaton, L. P., Caldwell, T., Kukuchka, D. (1998). *Accountants' Reports: Colorado Bankers' Perceptions* (March/April 1998 ed., vol. 43, pp. 8-9). Denver CO: NewsAccount.

## **Professional Presentations**

### **Invited**

Non-juried

Seaton, L. P., "SSARS Update," Public Accountants Society of Colorado, Longmont, Colorado. (2011).

### **Not Invited**

Juried

Newmark, R. I., Seaton, L. P., AIS Educators Conference, "AIS and John Belushi: Using the Olympia Restaurant SNL Skit to Teach Business Process Modeling," AIS Educator Association, Denver, Colorado. (June 22, 2018).

Newmark, R., Krahnke, K., Seaton, L. P., Annual Meeting, "Incorporating Mindfulness Meditation In the Classroom," American Accounting Association, San Francisco, California. (August 2013).

Newmark, R., Krahnke, K., Seaton, L. P., Annual Meeting, "Incorporating Mindfulness Meditation In the Classroom," International Academy of Business and Economics, Orlando, Florida. (March 2013).

Newmark, R., Seaton, L., Krahnke, K., "Incorporating Mindfulness Meditation in the Classroom," AIS Educators Conference, Estes Park, Colorado. (2012).

Newmark, R., Krahnke, K., Seaton, L., "Incorporating Mindfulness Meditation In the Classroom," Mountain Plains Management Conference, Kearney, Nebraska. (2012).

Seaton, L. P., Newmark, R., "Stanley Hotel Event Planners, Inc. (aka Where's Waldo's Dirty Data): An Instructional Case," AIS Educators Conference, Estes Park, Colorado. (2012).

- Swinney, L., Seaton, L. P., Elder, B., "Incivility in the Accounting Classroom - Perceptions of Faculty and Administrators," Society of Business, Industry and Economics, Sandestin, Florida. (2009).
- Newmark, R., Seaton, L. ', Stallings, M., "Student Response Systems Use in AIS Classes," American Accounting Association, New York, New York. (August 2009).
- Swinney, L., Elder, B., Seaton, L., "Factors Contributing to Incivility in the Accounting Classroom," Mountain Plains Management Association, Kearney, Nebraska. (2007).
- Swinney, L., Elder, B., Seaton, L., "Factors Contributing to Incivility in the Accounting Classroom," Annual Meeting of the American Academy of Accounting & Finance, St. Petersburg, Florida. (December 2005).
- Swinney, L., Seaton, L., Elder, B., "Incivility in the Accounting Classroom - Perceptions of Faculty and Administrators," Annual Meeting of the American Accounting Association, Orlando, Florida. (2004).
- Elder, B., Seaton, L. (., Swinney, L., "Incivility in the Accounting Classroom - Perceptions of Faculty and Administrators," American Academy of Accounting and Finance Meeting, New Orleans, Louisiana. (2003).
- Elder, B., Seaton, L. (., Swinney, L., "Strategies for Dealing with Professional Incivility - A Comparison of the Accounting and Legal Professions," American Academy of Accounting and Finance Meeting, New Orleans, Louisiana. (2003).
- Seaton, L. (., Devine, K., O'Clock, P., "Estimating the Effect of Adopting Formula Apportionment on Allocation of MNCs' Worldwide Income," Annual Meeting of the American Accounting Association, Atlanta, Georgia. (2001).
- Seaton, L. (., Devine, K., O'Clock, P., "Estimating the Effect of Adopting Formula Apportionment on Allocation of MNCs' Worldwide Income," Annual Meeting of the Decision Sciences Institute, Orlando, Florida. (2000).
- Seaton, L. (., Devine, K., O'Clock, P., "A Simulation Comparing Arm's Length Versus Formula Apportionment Income for Multinational Corporation," Mid-Year Meeting of the International Section of the American Accounting Association, Orlando, Florida. (1999).

## **Media Contributions**

### **Newspaper**

Greeley Tribune. (June 25, 2017).

## **Research in Progress**

"Financial Structure in the Brewing Industry: A Comparative Case Study" (Planning).  
This paper provides a descriptive analysis of Beer Industry financial structures and management styles across brewer size and location including brewing operations in the USA, Italy and Germany.

"Incivility in Accounting" (On-Going).  
This is an update to a previous study of the perceptions of Accounting faculty about the occurrence of incivility in Accounting programs in the United States.

"Insurance Accounting: Innovations or Obfuscation" (On-Going).

This paper describes and contrasts the issues relative to recent changes in Insurance Accounting - under GAAP and IFRS.

## **CONTRACTS, FELLOWSHIPS, GRANTS AND SPONSORED RESEARCH**

### **Funded**

Newmark, R., Seaton, L. ", "MCB Scholar's Incentive Grant," University of Northern Colorado. (2012).

Seaton, L. ", "MCB Scholar's Incentive Grant," University of Northern Colorado. (2010).

Seaton, L. ", "MCB Scholar's Incentive Grant," University of Northern Colorado. (2010).

Swinney, L. S., Seaton, L. ', Elder, B., "Working Paper Grant," University of Northern Colorado. (2010).

Seaton, L. P., Newmark, R., Stallings, M., "Working Paper Grant," University of Northern Colorado. (2009).

Lloyd (Pat), S., Swinney, L., Elder, B., "Incivility in the Accounting Classroom, University of Nebraska at Kearney Research Services Council Mini-Grant, with Laurie Swinney and Bruce Elder.," Sponsored by University of Nebraska at Kearney, University of Northern Colorado, \$2,000.00. (2002).

## **TEACHING**

### **Teaching Experience**

#### **University of Northern Colorado**

##### **Courses Taught:**

BAAC 220, Principles of Accounting I, 9 courses. 3.00 credit hours.

BAAC 221, Principles of Accounting II, 9 courses. 3.00 credit hours.

BAAC 301, Survey of Accounting, 5 courses. 3.00 credit hours.

BAAC 320, Intermediate Accounting I, 4 courses. 3.00 credit hours.

BAAC 323, Cost and Managerial Accounting I, 11 courses. 3.00 credit hours.

BAAC 328, Accounting Systems, 16 courses. 3.00 credit hours.

BAAC 422, Directed Studies, 1 course. 3.00 credit hours.

BAAC 492, Internship in Accounting, 13 courses. 3.00 credit hours.

BAAC 525, Contemporary Issues in Auditing Topics, 4 courses. 3.00 credit hours.

BAAC 528, Contemporary Issues in Accounting Information Systems, 6 courses. 3.00 credit hours.

BAAC 592, Internship in Accounting, 9 courses. 3.00 credit hours.

BAAC 600, Contemporary Issues in Accounting Information Systems, 1 course. 3.00 credit hours.

BAAC 622, Independent Research Directed Studies, 4 courses. 3.00 credit hours.

BACS 492, Internship in Computer Information Systems, 2 courses. 1.00 credit hours.

MBA 605, Data Analytics and Visualization, 1 course. 3.00 credit hours.

New Programs Developed/Major Program Revision: 2 courses.

MAcc

MBA

## **Academic Advising**

Fall 2017: 48 undergraduate students advised, 15 graduate students advised.

Spring 2017: 52 undergraduate students advised, approximately 100 hours spent per year.

## **Non-Credit Instruction**

Guest Lecture, University of Trieste, 80 participants. (November 5, 2018 - November 16, 2018).

Guest Lecture, University of Trieste, 250 participants. (May 8, 2017 - May 19, 2017).

## **SERVICE**

### **University Service**

Committee Member, Board of Athletic Control. (2013 - 2015).

Committee Member, Review Committee for the Center for Engaged Research and Civic Action (CERCA). (2012).

Committee Member, Graduate Council Program Review Committee. (2010 - 2012).

Committee Member, Graduate Council. (2010 - 2012).

Committee Member, Graduate Council Policy Committee. (2004 - 2009).

Committee Member, Graduate Council. (2004 - 2009).

### **College Service**

Committee Member, MCB General Faculty Meeting. (September 1, 2009 - Present).

Committee Chair, Assurance of Learning. (September 1, 2013 - August 31, 2014).

Committee Member, AACSB Maintenance. (September 1, 2010 - August 31, 2013).

Committee Member, Assurance of Learning. (September 1, 2010 - August 31, 2013).

Committee Member, MCB General Faculty Meetings. (September 1, 2007 - August 31, 2008).

## **Department Service**

Committee Member, Accounting Advisory Board. (September 1, 2011 - Present).

Committee Member, Accounting Curriculum AIS Sub-Committee. (September 1, 2011 - Present).

Committee Member, Accounting Curriculum Audit Sub-Committee. (September 1, 2011 - Present).

Committee Chair, Accounting Curriculum Cost Sub-Committee. (September 1, 2011 - Present).

Committee Member, Dept of Accounting & CIS. (September 1, 2011 - Present).

Committee Member, MAcc Committee. (September 1, 2011 - Present).

Committee Member, Accounting Program. (September 1, 2009 - Present).

Committee Chair, Accounting AoL Committee. (September 1, 2011 - August 31, 2013).

Committee Member, School of Accounting & CIS. (September 1, 2009 - August 31, 2011).

Committee Member, Accounting Program. (September 1, 2007 - August 31, 2008).

Committee Member, School of Accounting & Computer Information Systems. (September 1, 2007 - August 31, 2008).

## **Professional Service**

Committee Member, Colorado Society of CPAs. (September 2016 - Present).

Task Force Member, AACSB International, Kennesaw, Georgia. (September 2019 - October 2019).

Reviewer, Conference Paper, AAA Western Region - Financial Accounting Section. (January 11, 2019).

Task Force Member, AACSB International, Fullerton, CA. (August 1, 2018 - October 31, 2018).

Reviewer, Conference Paper, AAA Western Region - Financial Accounting Section. (January 2018).

Committee Member, Western Region - American Accounting Association. (September 2015 - August 2016).

Reviewer, Conference Paper, AIS Section - American Accounting Association. (September 2015).

Reviewer, Ad Hoc Reviewer, International Academy of Business and Economics. (2013).

Reviewer, Journal Article, Accounting Information Systems Educator Conference. (2012 - 2013).

Reviewer, Journal Article, Mountain Plains Management Conference. (2012 - 2013).

Reviewer, Journal Article, Accounting Information Systems Educator Conference Accounting

Information Systems Educator Conference. (2009).

Reviewer, Journal Article, Accounting Information Systems Educator Conference, Ft Collins, Colorado. (2008).

Other Professional Service Activities, Rocky Mountain Chapter, Institute of Internal Auditors. (2000).

Reviewer, Journal Article, American Accounting Association, Curriculum Section. (1998).

## **Public/Community Service**

Committee Member, Greeley Stampede. (March 2011 - Present).

Program Coordinator, Sports Official. (1995 - 2012).

Member, Boy Scouts of America. (1996 - 2006).

## **DEVELOPMENT ACTIVITIES ATTENDED**

Continuing Education Program, "Accounting Program Leadership Group Seminar," American Accounting Association, Tampa, FL, United States. (February 8, 2019 - February 9, 2019).

Webinar, "IMA's Inside Talk," Institute of Management Accountants, Montvale, New Jersey, United States. (February 23, 2018).

Continuing Education Program, "Accounting Program Leadership Group Seminar," American Accounting Association, Phoenix, AZ, United States. (February 9, 2018 - February 10, 2018).

Continuing Education Program, "Chat with Credit Officers - Wells Fargo," Financial Executives Institute, Denver, CO, United States. (September 21, 2017).

Continuing Education Program, "Ping Identity - A Colorado Success Story," Financial Executives Institute, Denver, Colorado, United States. (September 21, 2017).

Continuing Education Program, "Annual Meeting," Beta Alpha Psi, Anaheim, California, United States. (August 3, 2017 - August 5, 2017).

Continuing Education Program, "Common Challenges During Hyper Growth," Financial Executives Institute, Denver, CO, United States. (March 16, 2017).

Continuing Education Program, "Hot Topics in Financial Risk Management," Financial Executives Institute, Denver, CO, United States. (March 16, 2017).

Continuing Education Program, "Strategy, Successes and Challenges of Development in CO," Financial Executives Institute, Denver, CO, United States. (March 16, 2017).

Continuing Education Program, "The Rising Cost of Real Estate and Change Management," Financial Executives Institute, Denver, CO, United States. (February 16, 2017).

Continuing Education Program, "Transformation from Startup to Grownup," Financial Executives Institute, Denver, CO, United States. (February 16, 2017).

Continuing Education Program, "What Mischief Are They Up To Now - State and Local Tax," Financial Executives Institute, Denver, CO, United States. (February 16, 2017).



Continuing Education Program, "From Takeoff to Landing - Build Your Own Runway," Financial Executives Institute, Denver, CO, United States. (November 17, 2016).

Continuing Education Program, "Lead With Your Strengths," Financial Executives Institute, Denver, CO, United States. (November 17, 2016).

Continuing Education Program, "Strategic Tax Considerations - International," Financial Executives Institute, Denver, CO, United States. (November 17, 2016).

Continuing Education Program, "Building a Better Colorado," Financial Executives Institute, Denver, CO, United States. (October 20, 2016).

Continuing Education Program, "Denver Commercial Real Estate Update," Financial Executives Institute, Denver, CO, United States. (October 20, 2016).

Continuing Education Program, "Impact of Election Results on Financial Markets," Financial Executives Institute, Denver, CO, United States. (October 20, 2016).

Continuing Education Program, "Implications of New Lease Standards," Financial Executives Institute, Denver, CO, United States. (June 16, 2016).

Continuing Education Program, "Innovation Unplugged: Become and Innovative CFO," Financial Executives Institute, Denver, CO, United States. (June 16, 2016).

Continuing Education Program, "Interest Rate Risk Management - Trends/Hot Topics," Financial Executives Institute, Denver, CO, United States. (June 16, 2016).

Continuing Education Program, "Cyber Fraud through Social Engineering," Financial Executives Institute, Denver, Colorado, United States. (May 19, 2016).

Continuing Education Program, "Start Up Challenges and Sacrifices," Institute of Management Accountants, Denver, CO, United States. (March 30, 2016).

Webinar, "FASB Codification," American Accounting Association. (March 24, 2016).

Webinar, "Effective Learning Cases: Trueblood Case Study Series," American Accounting Association. (February 26, 2016).

Continuing Education Program, "Attracting, Retaining and Developing Talent," Institute of Management Accountants, Denver, CO, United States. (February 17, 2016).

Conference Attendance, "2016 Accounting Program Leaders Group Seminar," American Accounting Association, Savannah, Georgia, United States. (February 12, 2016 - February 13, 2016).

Conference Attendance, "2015 Annual Meeting," American Accounting Association, Chicago, IL, United States. (August 8, 2015 - August 12, 2015).

Continuing Education Program, "Operations & Accounting - Can They Co-Exist?," Institute of Management Accountants, Denver, CO, United States. (April 22, 2015).

Conference Attendance, "2015 Accounting Program Leaders Seminar," American Accounting Association, Nashville, TN, U. (February 6, 2015 - February 7, 2015).

Webinar, "Excel Tips and Tricks," CPA Academy. (February 3, 2015).

Continuing Education Program, "Inspire Integrity: Chasing an Authentic Life," Institute of Management Accountants, Denver, CO, United States. (October 15, 2014).

Continuing Education Program, "Why Fraud Still Occurs When Controls Exist," Institute of Management Accountants, Denver, CO, United States. (October 15, 2014).

Webinar, "Gender Communication Differences," CPA Academy. (June 3, 2014).

Webinar, "Compensation Design Challenge for CPA Firms," CPA Academy. (May 29, 2014).

Webinar, "COSO Frameworks," Institute of Management Accountants. (May 27, 2014).

Webinar, "Providing Outsourced CFO Services," CPA Academy. (May 21, 2014).

Continuing Education Program, "Chair Visit - Current Events and Opportunities," Colorado Society of CPAs, Loveland, C, United States. (May 9, 2013).

Webinar, "Professional Judgement Framework Curriculum," American Accounting Association. (January 25, 2013).

Conference Attendance, "Annual Meeting," AIS Educators Association, Estes Park, CO, United States. (June 29, 2012 - June 30, 2012).

Continuing Education Program, "Student Opportunities in Management Accounting," Institute of Management Accountants, Denver, CO, United States. (March 2, 2012).

Conference Attendance, American Accounting Association, Denver, Colorado. (2011).

Conference Attendance, American Accounting Association - Teaching and Curriculum Section, None, Virtual. (2011).

Assurance of Learning - Professional Development, AACSB Best Practices from Accreditation Visits Webinar, None, Virtual. (2011).

Other Professional Development, Institute of Management Accountants, Longmont, Colorado. (2011).

Other Professional Development, Institute of Management Accountants, Denver, Colorado. (2011).

Other Professional Development, Institute of Management Accountants, None, Virtual. (2011).

Other Professional Development, Institute of Management Accountants, None, Virtual. (2011).

Seminar, American Institute of Certified Public Accountants (AICPA), None, Virtual. (2011).

Seminar, CSCPAs Accounting Educator's Conference, Denver, Colorado. (2011).

Seminar, Public Accountants Society of Colorado, Longmont, Colorado. (2011).

Seminar, Public Accountants Society of Colorado, Longmont, Colorado. (2011).

Conference Attendance, McGraw-Hill, Scottsdale, Arizona. (2010).

Assurance of Learning - Professional Development, AACSB Assessment Conference, Houston, Texas. (2010).

Other Professional Development, Institute of Management Accountants, Denver, Colorado. (2010).

Seminar, AACSB Assessment Seminar, Tampa, Florida. (2010).

Conference Attendance, Accounting Information Systems Educator Conference, Ft Collins, Colorado. (2008).

Conference Attendance, Orlando, Florida. (2007).

Conference Attendance, Kearney, Nebraska. (2006).

Conference Attendance, Los Angeles, California. (2006).

Conference Attendance, New Orleans, Louisiana. (2003).

Other Professional Development, AACSB Continuous Improvement Conference, St. Louis, Missouri. (2003).

Conference Attendance, Kearney, Nebraska. (2001).

Conference Attendance, Atlanta, Georgia. (2001).

Conference Attendance, Orlando, Florida. (2000).

Conference Attendance, Orlando, Florida. (1999).

## **PROFESSIONAL MEMBERSHIPS**

Financial Executives Institute. (2015 - Present).

Colorado Society of CPAs. (2011 - Present).

Institute of Management Accountants. (2010 - Present).

American Accounting Association. (1978 - Present).

Omicron Delta Epsilon. (1975 - Present).

Beta Gamma Sigma. (1974 - Present).

Beta Alpha Psi. (1973 - Present).