

Eric Lohwasser

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[CSU Profile](#) [Google Scholar](#) [ORCID](#)

POSITIONS HELD

Colorado State University	
Associate Professor (with tenure)	2025 – present
Assistant Professor	2019 - 2025
Drexel University	
Doctoral Research Assistant	2014 - 2019
PricewaterhouseCoopers “PwC” LLP	
Manager	2013
Senior Associate	2010 - 2013
Associate	2008 - 2010
Yankee Advisers LLC	
Junior Analyst	2007 - 2008

EDUCATION AND PROFESSIONAL DESIGNATIONS

Drexel University	
Ph.D. in Business Administration (Accounting)	2019
Bentley University	
Master of Science: Accountancy	2008
Bachelor of Science: Corporate Finance and Accounting	2007
Chartered Global Management Accountant (CGMA)	2010
Certified Public Accountant (CPA)	2008

RESEARCH

Publications

- [1] Guo, Y., L. He, E. Lohwasser, T. Weng, and H. Chang. Forthcoming. Capital Market Effects of Simultaneous Audit Partner Rotations: Evidence from China. *Accounting Horizons*.
<https://doi.org/10.2308/HORIZONS-2023-120>
- [2] Chang, H., J. Fang, Y. Guo, E. Lohwasser, and L. Wu. Forthcoming. The Effects of Staggered and Simultaneous Audit Partner Rotations on Audit Quality. *Journal of Accounting, Auditing & Finance*.
<https://doi.org/10.1177/0148558X251332320>
- [3] Lohwasser, E. 2025. The Effects of Corporate Litigant Counterparties Sharing a Common Auditor. *Auditing: A Journal of Practice & Theory*. 44 (4): 171-199
<https://doi.org/10.2308/AJPT-2023-099>
- [4] Lohwasser, E., and Y. Zhou. 2024. Earnings Management, Auditor Changes and Ethics: Evidence from Companies Missing Earnings Expectations. *Journal of Business Ethics*. 191: 551-570
<https://doi.org/10.1007/s10551-023-05453-6>
- [5] Huang, H., E. Lohwasser, Z. Yu, and H. Chang. 2024. Opportunistic Avoidance of Litigation Loss Accruals and the Mitigating Effects of Auditors. *Journal of Accounting, Auditing & Finance*. 39 (2): 468-491
<https://doi.org/10.1177/0148558X211068585>

- [6] Lohwasser, E. 2024. A Review of Organized Labor and Accounting Information. *China Management Accounting Review*. 30 (2): 120-128
- [7] Draeger, M., and E. Lohwasser. 2023. The Effects of Internal Controls on the Audit Completeness and Reliability of Earnings Announcements. *Accounting Horizons*. 37 (4): 1-23
<https://doi.org/10.2308/HORIZONS-2021-097>
- [8] Chang, H., X. Dai, E. Lohwasser, and Y. Qiu. 2022. Organized Labor Effects on SG&A Cost Behavior. *Contemporary Accounting Research*. 39 (1): 404-427
<https://doi.org/10.1111/1911-3846.12737>
- [9] Sim, K., E. Lohwasser, R. Lee, and A. Curatola. 2018. U.S. Listed Chinese Reverse Mergers: Fraud Prediction Measures and Audit Characteristics. *Journal of Forensic and Investigative Accounting*. 10 (3): 316-331
<http://s3.amazonaws.com/web.nacva.com/JFIA/Issues/JFIA-2018-No3-2.pdf>

Working Papers and Works in Process

- [10] Lohwasser, E., E. Rapley, and L. Rousseau. Feedback Loops in Sequential Standard-Setting: Evidence from Expanded Audit Reporting.
<http://dx.doi.org/10.2139/ssrn.4549979>
- **Revise and Resubmit** at *Review of Accounting Studies*
 - Presented at the International Symposium on Audit Research (ISAR) 2024, AAA Audit Midyear Meeting 2024, Deloitte/KU Auditing Symposium 2024, CSU-CU Denver Joint Workshop, Drexel University, National Taiwan University, Oklahoma State University, Texas State University, University of Houston.
- [11] Lohwasser, E., and E. Pelissier. The Credibility of Audit Oversight: Evidence from Component Auditor Allocation.
- [12] Lohwasser, E., E. Rapley, and L. Rousseau. The Dynamics of Accounting and Audit Standard Setting Across Jurisdictions: Interview Evidence from Regulators, Standard Setters, and Practitioners.
- [13] Berglund, N., E. Lohwasser, and M. Sterin. Do Going Concern Opinions Convey Private Information? Evidence from PCAOB Inspections

HONORS, AWARDS, AND FELLOWSHIPS

Dean's Scholar <i>Colorado State University, College of Business</i>	2021-2024, 2025-2026
Outstanding Faculty Award <i>Beta Alpha Psi Chapter of Colorado State University</i>	2025
Excellence In Undergraduate Teaching Award <i>Colorado State University, College of Business</i>	2024
Daniels Fund Ethics Fellow* <i>Daniels Fund / Colorado State University, College of Business</i>	2023 - 2024
Outstanding Faculty Award <i>Beta Alpha Psi Chapter of Colorado State University</i>	2023
Outstanding Ph.D. Instructor Award* <i>Dr. John J. and Margaret T. Clark / Drexel University, LeBow College of Business</i>	2018
Teaching Excellence Award <i>Drexel University, Graduate College (University Wide Award)</i>	2018
Outstanding Ph.D. Research Paper Award* <i>Dr. John J. Clark / Drexel University, LeBow College of Business</i>	2017
Doctoral Consortium Fellow <i>AAA / Deloitte Foundation / J. Michael Cook Doctoral Consortium</i>	2016

Graduate Assistantship* <i>Drexel University</i>	2014 - 2019
Dean's Fellowship* <i>Drexel University</i>	2014 - 2018

*Monetary

Notable Nominations:

- Colorado State University 2024 Best Teacher Award 2024
- RRBM (Responsible Research in Business & Management) Honor Roll 2022

GRANTS AND FUNDING

Tinberg Teaching Innovation Grant <i>Rich and Elaine Tinberg / Colorado State University, College of Business</i>	2021, 2024, 2026
Summer Research Program Award (grant) <i>Colorado State University, College of Business</i>	2024, 2025, 2026
Business for a Better World (B4BW) Summer Research Stipend (grant) <i>Colorado State University, College of Business</i>	2023, 2024, 2025, 2026
Summer Scholar Award (grant) <i>Colorado State University, College of Business, Accounting Department</i>	2022, 2023, 2024, 2025, 2026
Summer Enterprise Research Program Award (grant) <i>Colorado State University, College of Business</i>	2022, 2023
Business for a Better World (B4BW) UG Research Fellows Program (grant) <i>Colorado State University, College of Business</i>	2023

RESEARCH PRESENTATIONS

Invited and Presented

- ISAR (International Symposium on Audit Research) 2024 2024
- Deloitte/KU Auditing Symposium 2024 2024
- AAA Audit Midyear Meeting 2024* 2024
- HARC (Hawaii Accounting Research Conference) 2023 2023
- Drexel University 2023
- AAA Audit Midyear Meeting 2022 2022
- JAAF Conference 2020 (Plenary Speaker) – Cancelled 2020
- Colorado State University (Internal Workshop) 2020
- AAA Audit Midyear Meeting 2020 2020
- Colorado Accounting Research Symposium 2019 2019
- University of North Carolina Charlotte 2018
- Louisiana State University 2018
- Colorado State University 2018
- Rutgers University Camden 2018
- University of Texas at Dallas 2018
- University of Miami 2018
- Binghamton University 2018
- University of Connecticut 2018
- Miami Rookie Recruiting and Research Camp 2017 2017
- AAA Annual Meeting 2017* 2017
- AAA Western Regional Meeting 2017* 2017
- AAA MAS Mid-Year Meeting 2016 2016
- AAA Annual Meeting 2016* 2016
- AAA Deloitte Doctoral Consortium 2016 2016

*Conference invitation presented by co-author

Discussant

- Colorado State University B4BW Dissertation Award Conference 2024
- HARC (Hawaii Accounting Research Conference) 2023 2023
- AAA Annual Meeting 2019 2019
- AAA Annual Meeting 2016 2016

REFEREE ACTIVITIES

Ad Hoc Reviewer:

- *The Accounting Review (TAR)*
- *Review of Accounting Studies (RAST)*
- *Journal of Business Ethics (JBE)*
- *Auditing: A Journal of Practice and Theory (AJPT)*
- *Journal of Accounting and Public Policy (JAPP)*
- *European Accounting Review (EAR)*
- *Journal of Forensic and Investigative Accounting (JFIA)*

Conference Reviewer:

- Audit Midyear Meeting 2020, 2021, 2022, 2024
- HARC (Hawaii Accounting Research Conference) 2022, 2023
- FARS Midyear Meeting 2021, 2022
- AAA Annual Meeting 2016, 2018, 2019

CONFERENCE PARTICIPATION

- Deloitte Foundation's Trueblood Seminar 2026
- AAA Audit Midyear Meeting 2020, 2021, 2022, 2025, 2026
- Texas Audit Research Symposium 2025
- AAA/EY Foundation Mid-Career Faculty Consortium 2025
- ISAR (International Symposium on Audit Research) 2024
- Deloitte/KU Auditing Symposium 2022, 2024
- CARS (Colorado Accounting Research Symposium) 2019, 2021-2024
- PCAOB Conference on Auditing and Capital Markets 2022, 2023
- HARC (Hawaii Accounting Research Conference) 2021, 2023
- UT Austin Audit Chats 2022
- AAA FARS Midyear Meeting 2021, 2022
- CAR (Contemporary Accounting Research) Conference 2021
- UMiami Accounting Roundtable 2021
- AAA New Faculty Consortium 2020
- CSU Accounting Ethics Conference 2019
- AAA Annual Meeting 2016, 2017, 2018, 2019
- AAA Mid-Atlantic Regional Meeting 2018
- Miami Rookie Recruiting and Research Camp 2017
- AAA Deloitte Doctoral Consortium 2016
- AAA MAS Midyear Meeting 2016

TEACHING EXPERIENCE

Colorado State University

- ACT 541 Forensic Accounting and Fraud Auditing *Graduate* (10 Courses) 2020 - Present
- ACT 411 Advanced Accounting *Undergraduate* (15 Courses) 2019 - Present

Drexel University

- ACCT 329 Advanced Accounting *Undergraduate* (3 Courses) 2016 - 2019
- Ph.D. Statistics Bootcamp – LeBow College of Business *PhD Program* (1 Course) 2018

- ACCT 625 Financial Accounting Theory I *Graduate* (1 Course) 2016
- PwC – Training Instructor** 2011 - 2013
- Principles of Auditing (2 Courses)
 - Auditing and Financial Reporting of Consolidated Foreign Exchange (1 Course)
 - Auditing Insurance Bootcamp (1 Course)

Teaching Award and Grant Summary

- 3 Teaching Awards at Colorado State University
- 1 Teaching Fellowship at Colorado State University
- 3 Teaching Grants at Colorado State University
- 2 Teaching Awards at Drexel University

SERVICE

Colorado State University – Department of Accounting

- Accounting Department Scholarship and Awards Committee (Chair: 2021-Present) (Member: 2019-2020)
- Accounting Department Promotion and Tenure Committee (2025-Present)
- Accounting Department Non-Tenure Track Faculty Promotion Committee (2019, 2025, 2026)
- Course/Series Coordinator for ACT311/312/411 (2019-Present)
- Annual Guest Speaker for Beta Alpha Psi (2022-Present)
- Faculty Mentor for 2 Contract and Continuing Faculty (2023-Present)
- Faculty representative at meetings for Commencement, MAcc events, alumni engagement, Beta Alpha Psi, and accounting firm engagement/recruitment (2019-Present)
- Undergraduate Honors Thesis Supervisor (Chair: 2023) (Committee Member: 2020, 2022, 2025)
- Guest Speaker for ACT 211: Accounting Professional Skills (2023, 2024, 2025)
- Guest Speaker for the CSU Accounting Advisory Board (2024)
- Post-Doc Search Committee Member (2023)
- Online Accounting Course Development Team (2020)

Colorado State University – College of Business and University

- College of Business Scholarship Committee (2019-Present)
- College of Business Artificial Intelligence Work Group (2023-Present)
- College of Business Signature Experience Work Group (2023-Present)
- Doctoral Dissertation Committee Member - CSU Systems Engineering: Outside College Member (2022-Present)
- Faculty Mentor of the B4BW Research Fellows Program (2023-2025)
- Faculty Presenter for the COB on using Custom AI LLM's in the Classroom (2025)
- Daniels Fund Ethics Initiative Sneaky Ethics Program (2022-2025)
- Guest Speaker for B4BW UG Research Fellowship Program (2024, 2025)
- Faculty Panelist on AI in Teaching for the COB Global Leadership Council (GLC) (2024)
- Commencement Ceremony Marshal (2024)
- Faculty Reviewer for the B4BW Dissertation Award Competition (2024)
- Podcast Guest for CSU's "The Audit" Episode 21 (2024)
- Guest Speaker for the College of Business Venture Validator Program (2023, 2024)
- Guest Lecturer for BUS 619: Ethical Leadership Symposium (2023)
- Rock 3.0 Faculty Panelist (2021)
- RAMS Student Welcome Speaker (2019)

Drexel University

- Guest Lecturer for Doctoral Seminar: Empirical Research in Accounting - PhD Program
- Guest Lecturer for Measuring and Maximizing Financial Performance - Graduate
- Guest Lecturer for Advanced Accounting - Undergraduate and Graduate
- Representative for Graduate Program Employee Benefits

Other External Service

- Wharton Research Data Analytics – Artificial Intelligence Pilot Feedback Program (2026)
- Program Content Reviewer for the Auditing Section Midyear Meeting (2026)

CONSULTING AND SHORT-TERM POSITIONS

- REDE Inc. – Consultant for Common/Shared Auditor Lawsuit 2018
- Fortress Investment Group – Financial Reporting and SEC Compliance 2014
- PwC LLP – Private Client Services (internship) 2006
- Relationship1 – Marketing(internship) 2005

PROFESSIONAL MEMBERSHIPS

- American Accounting Association (AAA) 2015 - Present
- American Accounting Association - Audit Section 2015 - Present
- American Institute of Certified Professional Accountants (AICPA) 2009 - 2020