

Eric Lohwasser

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

POSITIONS HELD

Assistant Professor , Colorado State University	2019 - Present
Doctoral Research Assistant , Drexel University	2014 - 2019
Manager , PwC LLP - Financial Services	2008 - 2013
Junior Analyst , Yankee Advisers LLC – Hedge Fund	2007 - 2008

EDUCATION AND PROFESSIONAL DESIGNATIONS

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

RESEARCH

Publications

- [1] 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>
- [2] 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>
- [3] Lohwasser, E. 2024. A Review of Organized Labor and Accounting Information. *China Management Accounting Review*. 30 (2) 120-128
- [4] 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>
- [5] 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>
- [6] 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

- [7] Chang, H., J. Fang, Y. Guo, E. Lohwasser, and L. Wu. The Effects of Staggered and Simultaneous Audit Partner Rotations on Audit Quality.
R&R (Preparing for 3rd Round Submission) at the *Journal of Accounting, Auditing & Finance*

- Presented at the Hawaii Accounting Research Conference 2023, the AAA Audit Midyear Meeting 2022, Peking University, Fudan University, Colorado State University, Nanjing University, and Yuan Ze University.

[8] **Lohwasser, E.** The Effects of Corporate Litigant Counterparties Sharing a Common Auditor.

<https://dx.doi.org/10.2139/ssrn.4267359>

R&R (Preparing for 2nd Round Submission) at *Auditing: A Journal of Practice & Theory*

- Based on my dissertation at Drexel University. Presented at the University of Miami, University of Texas at Dallas, University of Connecticut, Binghamton University, Rutgers University Camden, Colorado State University, University of North Carolina at Charlotte, Louisiana State University, and the Miami Rookie Recruiting and Research Camp 2018.

[9] Guo, Y., L. He, **E. Lohwasser**, T. Weng, and H. Chang. Investor Reaction to Simultaneous Audit Partner Rotations.

R&R (Preparing for 2nd Round Submission) at *Accounting Horizons*

[10] **Lohwasser, E.**, E. Rapley, and L. Rousseau. Consequences of U.S. Auditing Standards and Practice for Foreign Jurisdictions: Evidence from the Staggered Adoption of Expanded Audit Reporting.

<http://dx.doi.org/10.2139/ssrn.4549979>

Under Review at *Journal of Accounting Research*

- Presented at Drexel University, CSU-CU Denver Joint Workshop, University of Houston, Oklahoma State University, National Taiwan University, AAA Audit Midyear Meeting 2024, and the Deloitte/KU Auditing Symposium 2024.
- Accepted for presentation at the International Symposium on Audit Research (ISAR) 2024.

Works in Process

[11] **Lohwasser, E.** and E. Pelissier. Does PCAOB Oversight Influence U.S. Audit Firms' Deployment of their Foreign Auditor Network?

- Proposal awarded a Business for a Better World (B4BW) Fellowship GA from the CSU College of Business

HONORS, AWARDS, AND GRANTS

Dean's Scholar <i>Colorado State University, College of Business</i>	2021 - Present
Daniels Fund Ethics Fellow* <i>Daniels Fund / Colorado State University, College of Business</i>	2023 - Present
Tinberg Teaching Innovation Grant* <i>Rich and Elaine Tinberg / Colorado State University, College of Business</i>	2021, 2024
Summer Research Program Award (grant)* <i>Colorado State University, College of Business</i>	2022, 2023, 2024
Summer Scholar Award (grant)* <i>Colorado State University, College of Business, Accounting Department</i>	2022, 2023, 2024
Business for a Better World (B4BW) Summer Research Stipend (grant)* <i>Colorado State University, College of Business</i>	2023, 2024
Business for a Better World (B4BW) UG Research Fellows Program (grant)* <i>Colorado State University, College of Business</i>	2023
Outstanding Faculty Award <i>Beta Alpha Psi / Colorado State University, College of Business</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)</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* 2014 - 2019
Drexel University

Dean's Fellowship* 2014 - 2018
Drexel University

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Notable Nominations:

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

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

- HARC (Hawaii Accounting Research Conference) 2023 2023
- AAA Annual Meeting 2019 2019
- AAA Annual Meeting 2016 2016

REFEREE ACTIVITIES

Journal Reviewer:

- *The Accounting Review (TAR)*
- *Review of Accounting Studies (RAST)*
- *Auditing: A Journal of Practice and Theory (AJPT)*
- *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

- ISAR (International Symposium on Audit Research) 2024
- Deloitte/KU Auditing Symposium 2022, 2024
- PCAOB Conference on Auditing and Capital Markets 2022, 2023
- CARS (Colorado Accounting Research Symposium) 2019, 2021, 2022, 2023
- HARC (Hawaii Accounting Research Conference) 2021, 2023
- UT Austin Audit Chats 2022
- AAA Audit Midyear Meeting 2020, 2021, 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, 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 – *Assistant Professor*

- ACT 541 Forensic Accounting and Fraud Auditing *Graduate* (8 Courses) 2020 - Present
- ACT 411 Advanced Accounting *Undergraduate* (11 Courses) 2019 - Present

Faculty Peer Teaching Evaluations 2019 - Present: 3.9/4, 3.9/4, 4.0/4, 4.6/5 and 4.9/5

Drexel University – *Graduate Instructor*

- 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

Student Teaching Evaluations 2016-2019: 3.9/4, 3.7/4, 3.8/4 and 4.0/4

PwC – *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

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

INTERNAL SERVICE

Colorado State University – Department of Accounting

- Accounting Department Scholarship and Awards Committee (Chair: 2021-Present) (Member: 2019-2020)
- Faculty Mentor for Non-Tenure Track Faculty: 2 (2023-Present)
- Post-Doc Search Committee Member (2023)
- Undergraduate Honors Thesis Supervisor (Chair: 2023) (Committee Member: 2020, 2022)
- Course/Series Coordinator for ACT311/312/411 (2019-Present)
- Guest Speaker for the CSU Accounting Advisory Board (2024)
- Guest Speaker for ACT 211: Accounting Professional Skills (2023, 2024)
- Guest Speaker for Beta Alpha Psi (2022, 2023)

- Faculty representative at meetings for Commencement, MAcc events, alumni engagement, Beta Alpha Psi, and accounting firm engagement/recruitment (2019-Present)
- Online Accounting Course Development Team (2020)
- Accounting Department Non-Tenure Track Faculty Promotion Committee (2019)

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 Panelist on AI in Teaching for the COB Global Leadership Council (GLC) (2024)
- Faculty Mentor of the B4BW Research Fellows Program (2023-Present)
- Daniels Fund Ethics Initiative Sneaky Ethics Program (2022-Present)
- Podcast Guest for CSU’s “The Audit” Episode 21 (2024)
- Guest Speaker for B4BW UG Research Fellowship Program (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 Benefits

CONSULTING AND SHORT-TERM POSITIONS

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| • REDE Inc. – Auditor Litigation | 2018 |
| • Fortress Investment Group – Financial Reporting and SEC Compliance | 2014 |
| • PwC LLP – Private Client Services | 2006 |
| • Relationship1 – Marketing | 2005 |

PROFESSIONAL MEMBERSHIPS

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