

## Eric Lohwasser, Ph.D., CPA

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

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### POSITIONS HELD

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

Consulting / Short-Term Positions / Internships:

REDE Inc. (2018), Fortress Investment Group (2014), PwC LLP - Private Client Services (2006), Relationship1 (2005)

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### EDUCATION AND PROFESSIONAL DESIGNATIONS

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

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### RESEARCH

#### Peer-Reviewed Publications

- [1] **Lohwasser, E.**, and Y. Zhou. Forthcoming. Earnings Management, Auditor Changes and Ethics: Evidence from Companies Missing Earnings Expectations. *Journal of Business Ethics*.  
<https://doi.org/10.1007/s10551-023-05453-6>
- [2] **Lohwasser, E.** Forthcoming. A Review of Organized Labor and Accounting Information. *China Management Accounting Review*.
- [3] 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>
- [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.  
**Revise and Resubmit (2<sup>nd</sup> Round)** 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>  
**Revise and Resubmit** 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.  
**Revise and Resubmit** at *Accounting Horizons*
- [10] **Lohwasser, E.**, E. Rapley, and L. Rousseau. Consequences of U.S. Auditing Standards and Practice for Foreign Jurisdictions: Evidence from Expanded Audit Reporting.  
<http://dx.doi.org/10.2139/ssrn.4549979>  
**Preparing for Submission** to the *Journal of Accounting Research*
- Presented at Drexel University, CSU-CU Denver Joint Workshop, University of Houston, Oklahoma State University, National Taiwan University, and the AAA Audit Midyear Meeting 2024.
  - Accepted for presentation at the Deloitte/KU Auditing Symposium 2024 and the International Symposium on Audit Research (ISAR) 2024.

## Works in Process

- [11] **Lohwasser, E.** Does PCAOB Oversight Influence U.S. Audit Firms' Deployment of their Foreign Auditor Network?
- Proposal awarded a Business for a Better World (B4BW) UG Fellowship GA from the CSU College of Business

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## **HONORS, AWARDS, AND GRANTS**

<b>Dean's Scholar</b> <i>Colorado State University, College of Business</i>	2021 - Present
<b>Daniels Fund Ethics Initiative Faculty Fellowship*</b> <i>Daniels Fund / Colorado State University, College of Business</i>	2023 - Present
<b>Tinberg Teaching Innovation Grant*</b> <i>Rich and Elaine Tinberg / Colorado State University, College of Business</i>	2021, 2024
<b>Business for a Better World (B4BW) Undergraduate Research Fellows Program (grant)*</b> <i>Colorado State University, College of Business</i>	2023 - 2024
<b>Outstanding Faculty Award</b> <i>Beta Alpha Psi / Colorado State University, College of Business</i>	2023
<b>Business for a Better World (B4BW) Summer Research Stipend (grant)*</b> <i>Colorado State University, College of Business</i>	2023
<b>Summer Enterprise Research Program Award (grant)*</b> <i>Colorado State University, College of Business</i>	2022, 2023
<b>Summer Scholar Award (grant)*</b> <i>Colorado State University, College of Business, Accounting Department</i>	2022, 2023
<b>Outstanding Ph.D. Instructor Award*</b> <i>Dr. John J. and Margaret T. Clark / Drexel University, LeBow College of Business</i>	2018
<b>Teaching Excellence Award</b> <i>Drexel University, Graduate College (University Wide)</i>	2018

<b>Outstanding Ph.D. Research Paper Award*</b> <i>Dr. John J. Clark / Drexel University, LeBow College of Business</i>	2017
<b>Doctoral Consortium Fellow</b> <i>AAA / Deloitte Foundation / J. Michael Cook Doctoral Consortium</i>	2016
<b>Graduate Assistantship*</b> <i>Drexel University</i>	2014 - 2019
<b>Dean's Fellowship*</b> <i>Drexel University</i>	2014 - 2018
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Notable Nominations:

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| • CSU 2024 Best Teacher Award                                     | 2024 |
| • RRBM (Responsible Research in Business & Management) Honor Roll | 2022 |

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## RESEARCH PRESENTATIONS

### Invited and Presented

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| • ISAR (International Symposium on Audit Research) 2024 | Scheduled |
| • HARC (Hawaii Accounting Research Conference) 2023     | 2023      |
| • Drexel University                                     | 2023      |
| • AAA Audit Midyear Meeting 2022                        | 2022      |
| • JAAF Conference 2020 (Plenary Speaker) – Postponed    | 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 MAS Mid-Year Meeting 2016                         | 2016      |
| • AAA Deloitte Doctoral Consortium 2016                 | 2016      |

### Invited and Coauthor Presented

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|---|-----------|
| • Deloitte/KU Auditing Symposium 2024       | Scheduled |
| • Oklahoma State University                 | 2024      |
| • National Taiwan University                | 2024      |
| • AAA Audit Midyear Meeting 2024            | 2024      |
| • University of Houston (Internal Workshop) | 2023      |
| • CSU-CU Denver Joint Workshop              | 2023      |
| • Yuan Ze University                        | 2021      |
| • Peking University                         | 2020      |
| • Fudan University                          | 2020      |
| • Nanjing University                        | 2019      |
| • Feng Chia University                      | 2019      |
| • National Taipei University                | 2019      |
| • AAA Annual Meeting 2017                   | 2017      |
| • Xiamen University                         | 2017      |
| • AAA Western Regional Meeting 2017         | 2017      |
| • Fudan University                          | 2016      |

- City University of Hong Kong 2016
- Nanyang Technological University 2016
- AAA Annual Meeting 2016 2016
- National Central University 2016
- Peking University 2016
- Shanghai Jiao Tong University 2016
- National Taiwan University 2016

#### Discussant

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

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## REFEREE ACTIVITIES

#### Academic Journal Reviewer:

- *The Accounting Review*
- *Auditing: A Journal of Practice and Theory*
- *Journal of Forensic and Investigative Accounting*

#### Conference Reviewer:

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

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## CONFERENCE PARTICIPATION

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

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## 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
- Auditing Insurance Bootcamp

**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

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**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 Beta Alpha Psi (2023)
- Guest Speaker for ACT 211: Accounting Professional Skills (2023, 2024)
- 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)
- Faculty Mentor of the B4BW Research Fellows Program (2023-Present)
- Doctoral Dissertation Committee Member - CSU Systems Engineering: Outside College Member (2022-Present)
- Daniels Fund Ethics Initiative Sneaky Ethics Program (2022-Present)
- Faculty Panelist on AI in Teaching for the COB Global Leadership Council (GLC) (2024)
- Podcast Guest for CSU's "The Audit" Episode 21 (2024)
- Guest Speaker for B4BW UG Research Fellowship Program (2024)
- Guest Lecturer for BUS 619: Ethical Leadership Symposium (2023)
- Guest Speaker for the College of Business Venture Validator Program (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

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**PROFESSIONAL MEMBERSHIPS**

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