

Tamara A. Lambert, Ph.D.

EDUCATION

- Doctor of Philosophy in Business Administration** September 2009
Drexel University, Philadelphia, PA
Concentration: Accounting
- Bachelor of Science/Bachelor of Arts, Magna Cum Laude** May 2001
Bloomsburg University, Bloomsburg, PA
Major: Accounting
Minor: English (Literature)

PROFESSIONAL EXPERIENCE

- Associate Professor, Lehigh University, Bethlehem, PA; May, 2018 – present
Assistant Professor, Lehigh University, Bethlehem, PA; September, 2013 – May, 2018
Assistant Professor, University of Massachusetts, Amherst, MA; September 2009 – May, 2013
Instructor, Drexel University, Philadelphia, PA; 2005-2009
Audit Senior (CPA 2003), Deloitte and Touche; Philadelphia, PA; 2001-2004

RESEARCH

Research Interests:

I am primarily interested in how internal (e.g., rules and procedures) and external (e.g., regulation) attempts to influence and control behavior affects financial reporting judgment and decision making.

Publications:

“When is the Averaging Effect Present in Auditor Judgments?” with Marietta Peytcheva. *Contemporary Accounting Research* (May 2019).

“Sprandel, Inc.: Electronic Workpapers, Audit Documentation, and Closing Review notes in the Audit of Accounts Receivable” with Lindsay M. Andiola and Edward J. Lynch. *Issues in Accounting Education* (May 2018).

“Audit Partner Disclosure: An Experimental Exploration of Accounting Information Contagion” with Benjamin L. Luippold and Chad M. Stefaniak. *Behavioral Research in Accounting* (Spring 2018).

“Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings” with Keith Jones, Joseph F. Brazel, and Scott Showalter. *Accounting, Organizations and Society* (April 2017).

“Audit team time reporting: An agency theory perspective” with Christopher P. Agoglia and Richard C. Hatfield. *Accounting, Organizations and Society* (July 2015).

“Office-Level Characteristics of the Big 4 and Audit Report Timeliness” with James D. Whitworth. *Auditing: A Journal of Practice & Theory* (August 2014).

“Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through” with Christopher P. Agoglia. *Journal of Accounting Research* (December 2011).

Working Papers:

“The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. Conditionally accepted at *The Accounting Review*.

“The Effect of Auditor-Client Negotiations on Auditors’ Internal Control Deficiency Assessments” with Sanaz Aghazadeh and Yi-Jing Wu.

“Moral Attitudes Toward Measure Management” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield.

“Managing Environmental, Social, and Government Reputation: The Role of the External Auditor” with Bright Asante-Appiah.

“Are there legal consequences for not being forthcoming about existing material weaknesses in internal control?” with J. Schmidt and C. Hogan.

“All My Rowdy Friends: The Effect of Super Bowl Hosting on Audit Timing” with Matthew D. Crook, Brian R. Walkup, and James D. Whitworth.

Work in Process:

“Preliminary Communication and Evaluative Feedback in Going Concern Judgments” with Lindsay Andiola and Marietta Peytcheva. Preparing for second round of data collection.

Proceedings/Conferences and Invited Presentations and Discussions:

Presentation – “Managing Environmental, Social, and Government Reputation: The Role of the External Auditor” with Bright Asante-Appiah. University of Massachusetts, Amherst Research Workshop 2019.

Presentation/Proceedings – “The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. 2018 AAA Auditing Section Mid-year Meeting, Portland, OR.

Presentation/Proceedings – “When Does Relevant Information Weaken Auditor Evidence Assessments? An Exploration of the Averaging Effect” with Marietta Peytcheva. 2018 AAA Auditing Section Mid-year Meeting, Portland, OR.

Presentation/Proceedings – “All My Rowdy Friends: The Effect of Super Bowl Hosting on Audit Timing” with Matthew D. Crook, Brian R. Walkup, and James D. Whitworth. 2018 AAA Auditing Section Mid-year Meeting, Portland, OR.

Presentation/Proceedings – “When Does Relevant Information Weaken Auditor Evidence Assessments? An Exploration of the Averaging Effect” with Marietta Peytcheva. 2017 AAA Accounting, Behavior, and Organizations Section Research Conference, Pittsburgh, PA.

Presentation – “The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. Queens University Research Workshop 2017 (presented by Jeremy Bentley).

Presentation/Proceedings – “When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration” with Marietta Peytcheva. 2017 AAA Annual Meeting, San Diego, CA.

Presentation/Proceedings – “Moral Attitudes Toward Measure Management” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield. 2017 AAA Annual Meeting, San Diego, CA (presented by Robert Bloomfield).

Presentation/Proceedings – “The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. 2017 AAA Annual Meeting, San Diego, CA (presented by Jeremy Bentley).

Discussion – “The Importance of Quantifying Uncertainty: Examining the Effects of Audit Materiality and Sensitivity Analysis Disclosures on Investors Judgments and Decisions” by Aasmund Eilifsen, Erin L. Hamilton, and William Messier Jr. 2017 AAA Annual Meeting, San Diego, CA.

Presentation/Proceedings – “The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. 2017 International Symposium on Audit Research, Sydney, Australia (presented by Jeremy Bentley).

Presentation – “The Effect of Increased Auditor Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. West Virginia University Research Workshop 2017 (presented by Jeremy Bentley).

Presentation – “When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration with Marietta Peytcheva. Rutgers University Research Workshop 2017 (presented by Marietta Peytcheva).

Presentation/Proceedings – “Moral Attitudes Toward Measure Management” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield. 2017 AAA Management Accounting Section Midyear Meeting, San Juan, Puerto Rico (presented by Robert Bloomfield).

Presentation/Proceedings – “The Effect of Increased Auditor Disclosure on Managerial Decision Making” with Jeremy Bentley and Elaine Wang. 2016 Brigham Young University Accounting Symposium (presented by Jeremy Bentley).

Presentation/Proceedings – “Sprandel, Inc.: A Teaching Case on Closing Review Notes in an Electronic Environment through the Audit of Accounts Receivable” with Lindsay Andiola and Ed Lynch. 2016 AAA Annual Meeting, New York, N.Y. (presented by Lindsay Andiola).

Presentation – “The effect of Auditor-Client Negotiations on Auditors’ Internal Control Deficiency Assessments” with Sanaz Aghazadeh and Yi-Jing Wu. Villanova University Research Workshop 2016.

Presentation - “Moral Foundations of Attitudes Toward Measure Management” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield. Rice University Research Workshop 2015 (presented by Robert Bloomfield).

Presentation – “Are There Legal Consequences for Not Being Forthcoming about Existing Material Weaknesses in Internal Control?” With Chris E. Hogan and Jaime J. Schmidt. University of Missouri Research Workshop 2015 (presented by Jaime Schmidt).

Presentation – “Are There Legal Consequences for Not Being Forthcoming about Existing Material Weaknesses in Internal Control?” With Chris E. Hogan and Jaime J. Schmidt. The Ohio State University Research Workshop 2015 (presented by Chris Hogan).

Presentation – “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. Texas Tech University Research Workshop 2013.

Presentation/Proceedings – “Do Management Internal Control Certifications Increase the Likelihood of Restatement-Related Litigation?” with Chris E. Hogan and Jaime J. Schmidt. 2013 International Symposium on Audit Research, Sydney, Australia (presented by Jaime Schmidt).

Presentation – “Do Management Internal Control Certifications Increase the Likelihood of Restatement-Related Litigation?” with Chris E. Hogan and Jaime J. Schmidt. University of Kansas Research Workshop 2013 (presented by Jaime Schmidt).

Presentation/Proceedings – “Do Management Internal Control Certifications Increase the Likelihood of Restatement-Related Litigation?” with Chris E. Hogan and Jaime J. Schmidt. 2013 Lone Star Accounting Research Conference (presented by Jaime Schmidt).

Presentation/Proceedings - “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. 2013 AAA Audit Mid Year Meeting, New Orleans, L.A. (presented by Chad Stefaniak)

Presentation - “Internal Control Quality and Restatement-Related Litigation: The Importance of Timely Material Weakness Disclosures” with Jaime J. Schmidt and Chris Hogan. 2013 AAA Audit Mid Year Meeting, New Orleans, LA. (presented by Jaime Schmidt)

Presentation - “Internal Control Quality and Restatement-Related Litigation: The Importance of Timely Material Weakness Disclosures” with Jaime J. Schmidt and Chris Hogan. University of Kentucky Research Workshop 2012.

Presentation - “Internal Control Quality and Restatement-Related Litigation: The Importance of Timely Material Weakness Disclosures” with Jaime J. Schmidt and Chris Hogan. Lehigh University Research Workshop 2012.

Presentation - “Internal Control Quality and Restatement-Related Litigation: The Importance of Timely Material Weakness Disclosures” with Jaime J. Schmidt and Chris Hogan. Michigan State University Research Workshop (2012) East Lansing, MI. (presented by Chris Hogan).

Presentation/Proceedings - “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. 2012 AAA Annual Meeting, Washington, D.C. (presented by Chad Stefaniak)

Presentation/Proceedings - “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. 2012 International Symposium on Audit Research, Tokyo, Japan.

Presentation/Proceedings - “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. 2012 Conference on Regulation and the Audit Industry at University of Oklahoma, Norman, OK. (co-presented with Ben Luippold)

Presentation/Proceedings - “Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence” with Benjamin L. Luippold and Chad M. Stefaniak. 2012 Deloitte Foundation/University of Kansas Auditing Symposium, Lawrence, KS. (co-presented with Ben Luippold)

Presentation - “When Do Audit Managers Prefer Staff to Underreport Time?” with Christopher P. Agoglia and Richard C. Hatfield. Bentley College Accounting Research Workshop (2012) Bentley University, Waltham, MA. (presented by Christopher P. Agoglia).

Presentation/Proceedings - “When Do Audit Managers Prefer Staff to Underreport Time?” with Christopher P. Agoglia and Richard C. Hatfield. 2011 AAA Annual Meeting, Denver, CO.

Discussion - “The Impact of Regulatory Enforcement and the Adoption of Principles-based Accounting on Financial Reporting Quality: Evidence from Auditors’ Judgments.” by Jeff Cohen, Ganesh Krishnamoorthy, Marietta Peytcheva, and Arnold Wright. 2011 AAA Annual Meeting, Denver, CO.

Discussion - “The Organizational Structure and Profitability of Professional Service Firms” by Rajiv D. Banker and Eunyoung Whang. 2011 AAA Annual Meeting, Denver, CO.

Presentation/Proceedings – “Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through.” with Christopher P. Agoglia. 2011 International Symposium on Audit Research, Quebec City, Quebec.

Presentation/Proceedings – “Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through.” with Christopher P. Agoglia. 2011 AAA Auditing Section Mid-Year Conference, Albuquerque, NM.

Presentation/Proceedings – “When Do Audit Managers Prefer Staff to Underreport Time?” with Christopher P. Agoglia and Richard C. Hatfield. 2011 AAA Auditing Section Mid-Year Conference, Albuquerque, NM. (presented by Christopher P. Agoglia and Richard C. Hatfield).

Presentation/Proceedings - “Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through.” with Christopher P. Agoglia. 2010 AAA Annual Meeting, San Francisco, CA.

Discussion – “A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks.” by Jacqueline Hammersley. 2010 AAA Annual Meeting, San Francisco, CA.

Discussion – “Is Audit Committee Effectiveness Associated with Auditor Assessed Audit Risk?” by Christine Contessotto and Robyn Moroney. 2010 AAA Annual Meeting, San Francisco, CA.

Presentation/Proceedings - “When Do Audit Managers Prefer Staff to Underreport Time?” with Christopher P. Agoglia and Richard C. Hatfield. 2010 International Symposium on Audit Research, Singapore, Singapore.

Presentation - “When Do Audit Managers Prefer Staff to Underreport Time?” with Christopher P. Agoglia and Richard C. Hatfield. Georgia State Accounting Research Workshop (2010), Georgia State University, Atlanta, GA. (presented by Richard C. Hatfield).

Discussion – “Managers’ and Auditors’ Incentives, Materiality Judgments, and the Resolution of Financial Statement Misstatements.” by Marsha B. Keune and Karla M. Johnstone. 2010 AAA Auditing Section Mid-Year Conference, San Diego, CA.

Presentation/Proceedings - “Unintended Consequences of Accelerated Filings: Do Changes in Audit Delay Affect Earnings Quality?” with Joseph F. Brazel and Keith Jones. 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

Presentation - “An Examination of the Audit Manager’s Role in the Underreporting of Time.” with Christopher P. Agoglia and Richard C. Hatfield. 2008 Drexel University, Research, Innovation, Scholarship, and Creativity Day

Presentation/Proceedings - “Do Changes in Audit Delay Affect Earnings Quality?” with Joseph F. Brazel and Keith Jones. 2007 AAA Annual Meeting, Chicago, IL.

Presentation/Proceedings - “Do Changes in Audit Delay Affect Earnings Quality?” with Joseph F. Brazel and Keith Jones. 2007 International Symposium on Audit Research, Shanghai, China.

Presentation/Proceedings - “Unintended Consequences of Accelerated Filings: Do Changes in Audit Delay Lead to Changes in Earnings Quality?” with Joseph F. Brazel, and Keith L. Jones. 2007 Drexel University, Research, Innovation, Scholarship, and Creativity Day.

Discussion – “The Impact of a Risk-Based Information Order and a Fraudulent Management Explanation on Analytical Procedure Judgments.” by William F. Wright and Leslie A. Berger. 2006 American Accounting Association Annual Meeting.

Discussion – “A Framing Study: Do Management Accountants and Public CPAs Process Information the Same Way?” by Peggy Ann Hughes. 2006 American Accounting Association Mid-Atlantic Regional Meeting.

PROFESSIONAL MEMBERSHIPS

Certified Public Accountant (Pennsylvania, 2003; currently inactive)
American Accounting Association
Accounting, Behavior, and Organizations Section
Auditing Section

TEACHING

Areas of Teaching Interest:

Auditing, Financial Accounting

Courses Taught:

Fundamentals of Auditing (senior undergraduate course):

Lehigh University, Fall 2018, 2019

University of Massachusetts, Amherst (also a graduate course), Spring 2011, Fall 2011, 2012

Drexel University, Winter 2008

Introduction to Financial Accounting (introductory undergraduate financial reporting):

Lehigh University, Spring 2014, 2015, 2016, 2017; Fall 2015, 2018, 2019

Drexel University, Spring 2009

Reporting and Auditing Fair Value Estimates (graduate course):

Lehigh University, Spring 2014, 2017; Fall 2014, 2015

Introduction to Accounting II (introductory undergraduate managerial accounting):

University of Massachusetts, Amherst, Fall 2009, 2010; Spring 2010, 2011, 2012

Drexel University, Spring 2007, Summer 2007, Fall 2008

Financial Reporting I (intermediate undergraduate financial reporting):

University of Massachusetts, Amherst, Spring 2010, Spring 2011

PROFESSIONAL SERVICE

Editor:

Associate Editor, Auditing: A Journal of Practice & Theory (2019 – present)

Editorial Board:

Auditing: A Journal of Practice & Theory (from June 2014)

Behavioral Research in Accounting (from May 2014)

Issues in Accounting Education (from June 2012)

Ad Hoc Reviewer:

Accounting and Business Research
Accounting Horizons
Accounting, Organizations and Society
Accounting Research Journal
Auditing: A Journal of Practice & Theory
Contemporary Accounting Research
Current Issues in Auditing
European Accounting Review
International Journal of Auditing
Journal of Accounting and Public Policy
Journal of Accounting, Auditing & Finance
Journal of Business Ethics
Journal of International Accounting Research
Managerial Auditing Journal
The Accounting Review

Conference Reviews:

2017 AAA Annual Meeting
2016 Contemporary Accounting Research (CAR) Conference
2016 The International Journal of Accounting (TIJA) Symposium
2016 Journal of Accounting, Auditing, and Finance (JAAF) Conference
2015 Contemporary Accounting Research (CAR) Conference
2015 The International Journal of Accounting (TIJA) Symposium
2014 Contemporary Accounting Research (CAR) Conference
2014 AAA Annual Meeting
2013 Contemporary Accounting Research (CAR) Conference
2012 American Accounting Association (AAA) Auditing Section Mid-Year Meeting
2011 AAA Accounting, Behavior and Organizations Mid-Year Meeting
2011 AAA Annual Meeting
2011 AAA Auditing Section Mid-Year Meeting
2011 Contemporary Accounting Research (CAR) Conference
2010 AAA Annual Meeting
2010 AAA Accounting, Behavior and Organizations Mid-Year Meeting
2009 AAA Auditing Section Mid-Year Meeting
2008 AAA Annual Meeting
2008 AAA Mid-Atlantic Regional Meeting
2007 AAA Annual Meeting
2006 AAA Annual Meeting
2006 AAA Mid-Atlantic Regional Meeting
2006 AAA Western Regional Meeting

Strategic and Personnel Related Service (year listed refers to academic year):

2014-present University Committee on Discipline, Lehigh University (second 3 year appointment)
2017-present 1-MBA Program Faculty Oversight Committee, Lehigh University (on-going)
2014-present Undergraduate Student Advising, Lehigh University (on-going)
2018-present College Policy Committee (3 year appointment)

2018-present Internal Review Committee (3 year appointment)
2019-2020 Marketing Department Internal Review Committee
2018-2019 Department of Accounting MSAIA Program Task Force
2013-2018 Beta Alpha Psi Faculty Advisor, Lehigh University
2017-2018 Interdisciplinary Networking Committee Mentor, Lehigh University
2013-2018 MSAIA Curriculum Committee, Lehigh University
2017-2018 Visiting Professor Recruiting Committee, Chair, Lehigh University
2014-2016 One Year MBA Task Force, Lehigh University
2015-2016 Learning Objective Program Level Review Coordinator, Lehigh University
2015-2016 Assistant Professor Recruiting Committee, Lehigh University
2014-2016 Professor of Practice Recruiting Committee, Lehigh University
2014-2015 Perella Chair Recruiting Committee, Lehigh University
2013-2015 Accounting Awards & Graduation Dinner Coordinator, Lehigh University
2012-2013 University of Massachusetts Department of Accounting & Information Systems Personnel Committee
2011-2012 Isenberg School of Management Outstanding Teaching Awards Committee
2011-2012 University of Massachusetts Department of Accounting & Information Systems Personnel Committee
2011-2012 University of Massachusetts Department of Accounting Non-Tenure Track Faculty Recruiting Committee
2010-2011 and 2011-2012 University of Massachusetts Department of Accounting Tenure Track Faculty Recruiting Committee
2011-2012 University of Massachusetts Department of Accounting Department Chair Faculty Recruiting Committee
2011-2012 and 2012-2013 Accounting Doctoral Scholars Conference Representative, University of Massachusetts, Amherst
2010-2011 and 2011-2012 University of Massachusetts Department of Accounting PhD Program Committee

American Accounting Association (AAA):

2019-present, AAA Accounting, Behavior, and Organizations (ABO) Section Publications Committee (3 year term)
2019-2020, Vice Chair, 2020 AAA Auditing Section Midyear Meeting
2018-2019 Chair, 2019 AAA Annual Meeting Committee for the AAA Auditing Section
2019 Doctoral Consortium Faculty AAA Accounting, Behavior and Organizations (Providence, RI), “Things you should be thinking about (but probably aren’t): Choosing your motivations”
2019 Doctoral Consortium Faculty AAA Auditing Section Mid-Year Meeting (Nashville, TN)
2019 Panel Member, “Pathways to Career Success” AAA Auditing Section Mid-Year Meeting Doctoral Consortium (Nashville, TN)
2017-2018 Vice Chair, 2018 AAA Annual Meeting Committee for the AAA Auditing Section
2012-2018 Editor of “Have You Seen” column of the AAA Auditing Section Newsletter (on-going)
2015 Doctoral Consortium Faculty 2015 AAA Auditing Section Mid-Year Meeting (Miami, FL)
2014 Panel Co-Moderator, “Mobilizing Auditing Research That Matters to Policy Makers and Professional Groups” AAA Auditing Section Mid-Year Meeting (San Antonio, TX)
2011-2014 Member of the AAA Auditing Section Research Committee
2010-2012 Contributor to “Have You Seen” column of the AAA Auditing Section Newsletter

AWARDS and RECOGNITIONS

2019 Center for Audit Quality (CAQ) grant recipient (with Marietta Peytcheva)

2019-present Sue and Eugene Mercy, Jr Professorship, Lehigh University

Outstanding Reviewer Award, *Auditing: A Journal of Practice and Theory*, presented at the 2019 AAA Auditing Section Mid Year Meeting (Nashville, TN).

Research featured in popular business press articles by *Accounting Today*, *Economia*, *CFO Magazine*, and *Marketwatch*

2016 Lehigh University Faculty Research Grant Recipient (with Marietta Peytcheva)

2015 Charlotte and Robert Brown Research Fellow, Lehigh University

2014 Charlotte and Robert Brown Research Fellow, Lehigh University

2012 Isenberg School of Management Outstanding Researcher

2011 PwC Inquiries Grant Recipient (with M. David Piercey).

2011 AAA Auditing Mid-Year Meeting Best Paper Award Recipient

2011 KPMG Faculty Symposium, University of Massachusetts, Amherst representative

AAA New Faculty Consortium Fellow, 2009

AAA Doctoral Consortium Fellow, 2007

Lebow College Outstanding Ph.D. Student Instructor Award, 2007-2008