

**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 interested in how formal and informal accountability systems (such as audits, performance reviews, regulation, control systems), and the affective and cognitive reactions that they elicit, shape decision making and financial and non-financial reporting processes and outcomes.

**Publications:**

- “The Role of the External Auditor in Managing Environmental, Social, and Government (ESG) Reputation Risk: The Role of the External Auditor” with Bright Asante-Appiah. Forthcoming at *Review of Accounting Studies*.
- “The Effect of Increased Audit Disclosure on Managers’ Real Operating Decisions: Evidence from Disclosing Critical Audit Matters” with Jeremy Bentley and Elaine Wang. *The Accounting Review*. (2021). 96(1):23-40.
- “When is the Averaging Effect Present in Auditor Judgments?” with Marietta Peytcheva. *Contemporary Accounting Research*. (2020). 37(1):277-296.
- “Client negotiation strategy spillover to integrated audit judgments” with Sanaz Aghazadeh and Yi-Jing Wu. *Managerial Auditing Journal*. (2020). 35(9):1261-1278.
- “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*. (2018). 33(2): 27-38.
- “Audit Partner Disclosure: An Experimental Exploration of Accounting Information Contagion” with Benjamin L. Luippold and Chad M. Stefaniak. *Behavioral Research in Accounting*. (2018). 30(1):27-38.
- “Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings” with Keith Jones, Joseph F. Brazel, and Scott Showalter. *Accounting, Organizations and Society*. (2017). 58:50-66.

- “Audit team time reporting: An agency theory perspective” with Christopher P. Agoglia and Richard C. Hatfield. *Accounting, Organizations and Society* (2015).
- “Office-Level Characteristics of the Big 4 and Audit Report Timeliness” with James D. Whitworth. *Auditing: A Journal of Practice & Theory* (2014).
- “Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through” with Christopher P. Agoglia. *Journal of Accounting Research* (2011).

#### **Working Papers:**

“Reporting Distortion is Like Lying, but Operating Distortion is Like Stealing” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield. Revising for a second submission to *The Accounting Review*.

“Early Prompt and Response: The Effects of Auditor Responses to Quarterly Management Assessment on Auditors’ Going Concern Reporting Judgments” with Lindsay M. Andiola and Marietta Peytcheva. Under first-round review at *Journal of Accounting Research*.

“Dark Triad Traits and the Audited Financial Statements: An Operating, Reporting, and Assurance Framework” with Jessica Buchanan, Emily Griffith, and Steve Perreault. An invited project for *Auditing: A Journal of Practice & Theory*.

“Applying the Audit Risk Model: The Effect of Super Bowl Hosting on Audit Timing” with Matthew D. Crook, Brian R. Walkup, and James D. Whitworth. Preparing for journal submission.

#### **Work in Process:**

- “Reporting Purpose, Accuracy Rates, and Algorithm Aversion” with Sanaz Aghazadeh, Ben Commerford, and Jenny Ulla. Analyzing and writing up results.
- “Testing the Theory of Moral Accounting” with Robert Bloomfield and Marietta Peytcheva. Refining instruments for additional rounds of data collection.
- “How does audience breadth and the level of assurance on sustainability reporting affect investor and auditor judgments? Experimental evidence on the investor expectation gap” with Lori Shefchik Bhaskar, Jeffrey Hales, and Roshan K. Sinha. Recipient of 2021 *KPMG KARP* grant, preparing for data collection.

#### **Public Comment Letters and Blog Posts:**

The Role of the External Auditor in Managing Environmental, Social, and Governance Reputation Risk. *The Columbia Law School Blue Sky Blog*. July 13, 2021. Available at <https://clsbluesky.law.columbia.edu/2021/07/14/the-role-of-the-external-auditor-in-managing-environmental-social-and-governance-reputation-risk/>

Response to SEC Public Statement, Public Input Welcomed on Climate Change Disclosures. *Submitted to SEC* on June 11, 2021.

Response to PCAOB Invitation to Comment, Docket 029: Improving Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits. *Submitted to PCAOB* on January 9, 2012.

### **Proceedings/Conferences and Invited Presentations:**

“Early Prompt and Response: The Effects of Auditor Responses to Quarterly Management Assessment on Auditors’ Going Concern Reporting Judgments” with Lindsay M. Andiola and Marietta Peytcheva.

- 2021 University of Kansas Research Workshop
- 2021 Drexel University Research Workshop

“Reporting Distortion is Like Lying, but Operating Distortion is Like Stealing” with Jeremy Bentley, Matthew J. Bloomfield, and Robert J. Bloomfield.

- 2021 University of North Texas Research Workshop
- 2020 East Coast Behavioral Accounting Workshop (presented by Jeremy Bentley).
- 2017 AAA Annual Meeting, San Diego, CA (presented by Robert Bloomfield).
- 2017 AAA Management Accounting Section Midyear Meeting, San Juan, Puerto Rico (presented by Robert Bloomfield)

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

- 2021 PCAOB Research Workshop
- 2020 University of Illinois Symposium on Audit Research (presented by Bright Asante-Appiah).
- 2019 University of Massachusetts, Amherst Research Workshop.

“The Effect of Increased Audit 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.
- 2017 AAA Annual Meeting, San Diego, CA (presented by Jeremy Bentley).
- 2017 International Symposium on Audit Research, Sydney, Australia (presented by Jeremy Bentley).
- 2016 Brigham Young University Accounting Symposium (presented by Jeremy Bentley).

“When is the Averaging Effect Present in Auditor Judgments?” with Marietta Peytcheva.

- 2018 AAA Auditing Section Mid-year Meeting, Portland, OR.
- 2017 AAA Accounting, Behavior, and Organizations Section Research Conference, Pittsburgh, PA.
- 2017 AAA Annual Meeting, San Diego, CA.

“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. (presented by Jim Whitworth)

“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).

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

- 2016 Villanova University Research Workshop.

“Are There Legal Consequences for Not Being Forthcoming about Existing Material Weaknesses in Internal Control?” with Chris Hogan and Jaime Schmidt.

- 2013 International Symposium on Audit Research, Sydney, Australia (presented by Jaime Schmidt).
- 2013 Lone Star Accounting Research Conference (presented by Jaime Schmidt).
- 2013 AAA Audit Mid Year Meeting, New Orleans, LA. (presented by Jaime Schmidt)

- 2012 University of Kentucky Research Workshop.
- 2012 Lehigh University Research Workshop.

“Audit Partner Disclosure: An Experimental Exploration of Accounting Information Contagion”

- Texas Tech University Research Workshop 2013.
- 2013 AAA Audit Midyear Meeting, New Orleans, L.A. (presented by Chad Stefaniak)
- 2012 AAA Annual Meeting, Washington, D.C. (presented by Chad Stefaniak)
- 2012 International Symposium on Audit Research, Tokyo, Japan.
- 2012 Conference on Regulation and the Audit Industry at University of Oklahoma, Norman, OK. (co-presented with Ben Luippold)
- 2012 Deloitte Foundation/University of Kansas Auditing Symposium, Lawrence, KS. (co-presented with Ben Luippold)

“Audit team time reporting: An agency theory perspective” with Christopher P. Agoglia and Richard C. Hatfield.

- 2011 AAA Annual Meeting, Denver, CO.
- 2010 International Symposium on Audit Research, Singapore, Singapore.

“Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through.” with Christopher P. Agoglia.

- 2011 International Symposium on Audit Research, Quebec City, Quebec.
- 2011 AAA Auditing Section Mid-Year Conference, Albuquerque, NM.
- 2010 AAA Annual Meeting, San Francisco, CA.

“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.
- 2008 Drexel University, Research, Innovation, Scholarship, and Creativity Day
- 2007 AAA Annual Meeting, Chicago, IL.
- 2007 International Symposium on Audit Research, Shanghai, China.

**Discussions:**

- “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.
- “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.
- “The Organizational Structure and Profitability of Professional Service Firms” by Rajiv D. Banker and Eunyoung Whang. 2011 AAA Annual Meeting, Denver, CO.
- “A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks.” by Jacqueline Hammersley. 2010 AAA Annual Meeting, San Francisco, CA.
- “Is Audit Committee Effectiveness Associated with Auditor Assessed Audit Risk?” by Christine Contessotto and Robyn Moroney. 2010 AAA Annual Meeting, San Francisco, CA.
- “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.
- “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.
- “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, 2020, 2021  
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, 2020, 2021  
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 (from August 2019 – present)

### Editorial Board:

Accounting Horizons (from June 2021)  
Auditing: A Journal of Practice & Theory (from June 2014)  
Behavioral Research in Accounting (from May 2014)  
Issues in Accounting Education (from June 2012 to June 2018)

### Ad Hoc Reviewer:

*Accounting and Business Research*  
*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:**

- Contemporary Accounting Research (CAR) Conference 2019, 2016, 2015, 2014, 2013, 2011
- Journal of Accounting, Auditing, and Finance (JAAF) Conference 2019, 2016
- American Accounting Association (AAA) Auditing Section Mid-Year Meeting 2018, 2012, 2011, 2009
- American Accounting Association (AAA) Annual Meeting 2017, 2014, 2011, 2010, 2008, 2007, 2006
- The International Journal of Accounting (TIJA) Symposium 2016, 2015
- American Accounting Association (AAA) Accounting, Behavior and Organizations Mid-Year Meeting 2011, 2010
- American Accounting Association (AAA) Mid-Atlantic Regional Meeting 2008, 2006
- American Accounting Association (AAA) Western Regional Meeting 2006

**Service to the American Accounting Association (AAA):**

- Doctoral Consortium Chair/ Doctoral Consortium Vice Chair, 2022/2021 Accounting, Behavior, and Organizations (ABO) Section Midyear Meeting
- Accounting, Behavior, and Organizations (ABO) Section Publications Committee 2019-present
- Panel designer and moderator, “An Academic Perspective on the Future of Accounting & Assurance” 2022 Auditing Midyear meeting
- Panel member, “Be the Thought Leaders” Presidential Scholar Panel, 2021 AAA Annual Meeting (Virtual)
- Chair/Vice Chair, 2021/2020 Auditing Section Midyear Meeting
- Chair/Vice Chair 2019/2018 Annual Meeting Auditing Section Program
- Doctoral Consortium Faculty 2019 Accounting, Behavior and Organizations (ABO) presentation “Things you should be thinking about (but probably aren’t): Choosing your motivations”
- Doctoral Consortium Faculty 2019 Auditing Section Midyear Meeting Panel Member, “Pathways to Career Success”
- Editor, “Have You Seen” column Auditing Section Newsletter, 2012-2018; Contributor, 2010-2012
- Doctoral Consortium Faculty, 2015 AAA Auditing Section Midyear Meeting (Miami, FL)
- Panel Co-Moderator, “Mobilizing Auditing Research That Matters to Policy Makers and Professional Groups” 2014 Auditing Section Midyear Meeting (San Antonio, TX)
- Committee member, Auditing Section Research Committee 2011-2014

**Other Service to the Profession:**

- Organizing Committee Member, East Coast Behavioral Accounting Workshop (EZBAW), from May 2020
- Moderator, Auditing Scholars Summer Webinar Series, Summer 2020
- Organizing Member and Moderator, Auditing Academics Summer Virtual Happy Hour Series, Summer 2020

**Strategic and Personnel Related Service:**

Fall 2021 Accounting Department Masters Program Task Force, Lehigh University  
2018-present Faculty Grant Internal Review Committee, Lehigh University  
2017-present 1-MBA Program Faculty Oversight Committee, Lehigh University  
2014-present Undergraduate Student Advising/Mentoring, Lehigh University  
2018-2020 College Policy Committee (Co-Chair, Fall 2020)  
Summer 2020 Dean’s Online Teaching Group, Member  
2019-2020 Marketing Department Internal Review Committee, Lehigh University.  
2014-2020 University Committee on Discipline (UCOD), Lehigh University

2017-2020 UCOD Judicial Review Committee, Lehigh University  
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

#### **AWARDS and RECOGNITIONS**

2021 KPMG KARP grant recipient (with Lori Shefchik Bhaskar, Jeffrey Hales, and Roshan K. Sinha)  
2019-present Sue and Eugene Mercy, Jr Professorship, Lehigh University  
2019 Center for Audit Quality (CAQ) grant recipient (with Marietta Peytcheva and Lindsay Andiola)  
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