

# Phillip T. Lamoreaux

## Curriculum Vitae

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W. P. Carey School of Business  
Arizona State University  
BA 297C  
Tempe, AZ 85287-3606

phillip.lamoreaux@asu.edu

### **Academic Positions and Professional Employment**

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Director – School of Accountancy	Sept 2024 – present
Accountancy Professional Advisor Board Professor	Sept 2024 – present
Professor of Accounting	July 2022 – present
PhD Program Director	July 2022 – Sept 2024
Associate Professor of Accounting (with tenure)	July 2018 – June 2022
Assistant Professor of Accounting	June 2013 – June 2018
W.P. Carey School of Business Arizona State University	
Senior Manager, audit practice (final role) KPMG, LLP	2000 – June, 2009

### **Education**

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Ph.D., Management – concentration in Accounting, 2013  
University of Arizona

Master of Accountancy, 2001  
Bachelor of Science – Accounting, 2000  
Brigham Young University

### **Research**

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#### **Interests and Expertise**

Auditing and assurance, financial reporting and disclosure, regulation of auditing and reporting, internal control, corporate governance

#### **Peer Reviewed Publications and Accepted Papers (authors listed alphabetically)**

18. Carson, Lamoreaux, P.T., Simnett, R., Thurheimer, U., and A. Vanstraelen. Establishment of national public audit oversight boards: descriptive evidence and implications for audit quality. Forthcoming at *Journal of Accounting Research*
17. Lamoreaux, P.T., Lui, S., Newton, N, and M. Zhang. 2025. Auditor-provided nonpublic signals of misreporting and CFO dismissal (with S. Liu, N. Newton and M. Zhang). Forthcoming at *Review of Accounting Studies*
16. Alhusaini, B., Lamoreaux, P.T., and N. Newton. 2025. IPOs and auditor reputation: Evidence from Audit Firm Data Breaches. *The Accounting Review* 100 (5): 1-25.

15. Cannon, N., Lamoreaux, P.T., Myers, N. and E. Maksymov. 2025. Is the PCAOB enforcement approach aligned with the SOX mandate. *Contemporary Accounting Research* 42 (2): 807-836.
14. Lamoreaux, P.T., Myers, N. and M. Snow. 2024. Costs of public audit oversight: real earnings management and innovation loss. *Auditing a Journal of Practice and Theory*
13. Lamoreaux, P.T., Mowchan, M., and W. Zhang. 2023. Does PCAOB regulatory enforcement deter low quality audits? *The Accounting Review* 98 (3): 335-366.
12. Bae, G.S. S.U. Choi. P.T. Lamoreaux, and J.E. Lee. 2021. Internal control quality and auditor's risk premiums. *Contemporary Accounting Research* 38 (1): 586-620.
11. Ege, M. P.T. Lamoreaux, R. Knechel, and E. Maksymov. 2020. A multi-method analysis of the PCAOB's relationship with the audit profession. *Accounting, Organizations and Society* 84.
10. Lamoreaux, P.T., L. Mauler, and N. Newton. 2020. Audit regulation and the cost of equity capital: Evidence from the PCAOB's international inspection regime. *Contemporary Accounting Research* 37 (4): 2438-2471.
9. Lamoreaux. P.T., L. Litov, and L. Mauler. 2019. The Lead Independent Director: Good Governance or Window Dressing? *Journal of Accounting Literature* 43: 43-69.
8. Drake, M. P.T. Lamoreaux, J. Thornock and P. Quinn. 2019. Auditor benchmarking of client disclosures. *Review of Accounting Studies* 24 (2): 393-425.
7. Finley, A. M. Kim, P.T. Lamoreaux, and C. Lennox. 2019. Employee movements from audit firms to audit clients," *Contemporary Accounting Research* 36 (4): 1999-2034.
6. Carnes, R. D. Christensen, P.T. Lamoreaux. 2019. Investor demand for internal control audits of large U.S. companies: evidence from a regulatory exemption for M&A transactions. *The Accounting Review* 94 (1): 71-99.
5. Bae, G.S., S.U. Choi, D. Dhaliwal, P.T. Lamoreaux. 2017. Auditors and client investment efficiency. *The Accounting Review* 92 (2): 19-40.
4. Lamoreaux, P.T. 2016. Does PCAOB inspection access improve audit quality? An examination of foreign firms listed in the United States," *Journal of Accounting and Economics* 61 (2-3): 313-337.
3. Dhaliwal, D., P.T. Lamoreaux, L. Litov, and J. Neyland. 2016. Shared auditors in mergers and acquisitions *Journal of Accounting and Economics* 61 (1): 49-76.
2. Dhaliwal, D., P.T. Lamoreaux, C. Lennox, and L. Mauler. 2015. Management influence on auditor selection and subsequent impairments of auditor independence during the post-SOX period *Contemporary Accounting Research* 32 (2): 575-607.
1. Lamoreaux, P.T., P. Michas, and W. Schultz. 2015. Do accounting and audit quality affect World Bank lending? *The Accounting Review* 90 (2): 703-738.

#### **Working Papers:**

1. Do investors value auditor involvement in non-GAAP disclosures? (with L. Matkaluk and A. Sheneman)  
Conditionally accepted at *Journal of Accounting Research*
2. Do entry barriers to the public company audit market deter low quality audit firms? (with Devin Williams and Andrew Kitto)
3. National audit oversight and foreign investment (with J. Blann and B. Larson)
4. SEC Investigations and M&A (with J. Blann)
5. Demand for PCAOB Reports: Perspectives of Audit Committee Members and Investors (with E. Maksymov, M. Peecher, D. Williams)
6. What makes the impairment rules under IFRS better than US GAAP? Insights from quarterly impairment and reversal data. (with M. Baugh, C.W. Hong, and M. Rykaczewski)

### **Media / Regulatory Coverage**

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“Are boards of directors proactive about financial reporting quality” Forbes.com, November 16, 2025

“New research sheds light on PCAOB enforcement process” Forbes.com, September 8, 2025

PCAOB Proposing release: Firm Reporting. Release No. 2024.003, April 9, 2024

Securities and Exchange Commission Release No. 33-11275; 34-99678. “The Enhancement and Standardization of Climate-Related Disclosures for Investors” March 6, 2024

Columbia Law School Blue Sky Blog, “How boards use auditor-provided, non-public information in overseeing management” June 3, 2022 <https://clsbueky.law.columbia.edu/2022/06/03/how-boards-use-auditor-provided-non-public-information-in-overseeing-management/>

Securities and Exchange Commission Release No. 34-88365 “Accelerated Filer and Large Accelerated Filer Definitions” April 27, 2020

Securities and Exchange Commission, May 9, 2019 <https://www.sec.gov/rules/proposed/2019/34-85814.pdf>

“Investors still want Sarbanes-Oxley” CPA Practice Advisor, January 7, 2019

<https://www.cpapracticeadvisor.com/news/12439895/investors-still-want-sarbanes-oxley>

“Study: Internal control audits matter to investors” New York State Society of CPAs, December 18, 2018 [https://www.nysscpa.org/news/publications/the-trusted-professional/article/study-404\(b\)-audits-matter-to-investors-121818](https://www.nysscpa.org/news/publications/the-trusted-professional/article/study-404(b)-audits-matter-to-investors-121818)

“Investors favor SOX 404(b) audit rule, says study” Accounting Today, December 17, 2018

<https://www.accountingtoday.com/news/investors-favor-sarbanes-oxley-404-b-audit-rule-says-study>

“Merry Christmas, SOX 404(b)” Value Walk, December 17, 2018

<https://www.valuewalk.com/2018/12/merry-christmas-sox-404b/>

“Ernst & Young Won a Multimillion-Dollar Audit Spot. Investigators Want to Know Why.” *The Wall Street Journal*, February 6, 2020.

“SEC’s effort to exempt more companies from audits of financial controls likely to face investor resistance,” Thomson Reuters Tax and Accounting, March 18, 2019.

“Investor Demand for Internal Control Audits of Large U.S. Companies,” Harvard Law School Forum on Corporate Governance and Financial Regulation, January 10, 2019.

“SOX 404(b) Provides Investor Value After All” McCann, D. cfo.com, December 17, 2018.

“Statement on the vital role of audit quality and regulatory access to audit and other information internationally” SEC Chairman Jay Clayton, SEC Chief Accountant Wes Bricker, and PCAOB Chairman William D. Dunhake III, December 7, 2018

“Why one homebuilder may have picked up a rival on the cheap,” Marketwatch.com, June 11, 2018

“When M&A parties – like Verizon and AOL – share auditors, target prices often suffer,”  
 Marketwatch.com, May 19, 2015

“Why Dell may have got a bargain with EMC”  
 Marketwatch.com, Oct 14, 2015

“Accounting or allegiance: What really opens World Bank coffers?” Betsy Loeff, W.P. Carey Magazine  
 (Autumn, 2016)

“The Dozy Watchdogs”, The Economist, December 13, 2014.

### **Invited Presentations and Discussions**

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2026 University of Illinois (scheduling), University of Massachusetts-Amherst (scheduling)

2025 University of North Carolina-Charlotte, University of Melbourne (AUS), George Mason University

2024 Southern Utah University, University of Miami, Northeastern University

2023 University of Alabama, Florida Atlantic University, ESSEC Paris, Georgia Tech, Indiana University

2022 Texas A&M University, University of Arkansas, University of Tennessee, University of Nebraska, Iowa State University, Hong Kong Polytechnic University, University of Oklahoma

2021 AAA Auditing Section Doctoral Consortium (Plenary session), University of Maastricht, University of Houston, University of New South Wales, Fordham University, University of Kansas, University of Kentucky, TCU, Michigan State University

2020 University of Connecticut, Egyptian Online Seminars in Business, Accounting and Economics, Temple University, *Contemporary Accounting Research* Conference (doctoral consortium panelist), University of Florida, AAA Auditing section midyear meeting (invited discussant)

2019 Virginia Tech University, Public Company Accounting Oversight Board, Florida State University, Emory University, The Ohio State University, AAA International Section mid-year meeting Phd Symposium (invited panelist), AAA Auditing Section mid-year meeting (invited discussant)

2018 University of Illinois Audit Symposium (invited discussant), American University, FARS mid-year meeting (invited discussant), AAA Auditing Section mid-year meeting (invited discussant)

2017 University of California – Irvine, University of Missouri, University of Notre Dame, FARS mid-year meeting (invited discussant), Auditing Section mid-year meeting (invited discussant)

2016 Arizona State University, University of Texas at Austin, University of Southern California

2013 AAA Auditing Section Midyear meeting

2012 AAA Annual Meeting, Arizona State University, University of Arizona (x2), Brigham Young University Accounting Symposium

### **Conference Participation**

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Texas A&M Research Conference 2025\*

*Review of Accounting Studies* Conference 2020\*, 2021\*

AAA New Faculty Consortium 2020- 2022 (committee member)

*Journal of Accounting and Economics* Conference, 2019\*, 2020\*

University of Texas Audit Symposium, 2019\*, 2023\*, 2025\*

University of Illinois Audit Symposium 2016\*, 2018 (invited discussant)\*, 2020\*

*Contemporary Accounting Research* Conference, 2018\*, 2020\*, (invited panelist-Doctoral consortium), 2021\*, 2022\*, 2024\*

AAA Auditing section mid-year meeting 2010, 2011, 2013–2020 (invited panelist-Doctoral consortium), 2021 (invited plenary speaker – doctoral consortium), 2022, 2023, 2024

AAA FARS Section mid-year meeting 2017, 2018

AAA Annual meeting 2011-2017, 2022 (panelist and discussant), 2023, 2024  
AAA International section mid-year meeting 2012, 2019 (invited panelist), 2026 (invited presenter symposium)  
Brigham Young University Accounting Research Symposium 2010-2012, 2014, 2019-2024  
Center for Audit Quality 3<sup>rd</sup> annual symposium 2011\*  
KPMG Faculty Symposium 2013\*  
PCAOB Center for Economic Analysis conference 2014\*, 2015\*, 2017\*, 2020\*, 2022\*, 2023\*, 2025  
\*by invitation

## **Teaching Experience**

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*Arizona State University*  
Accounting 512 –Advanced Auditing, 2014-2024

PhD seminar – Corporate governance and auditing, 2019-2025

*University of Arizona*  
Accounting 531 – MACC Principles of Auditing, Fall 2011, Rating 4.6/5.0  
Accounting 200 – Introduction to Accounting, Summer 2010, Rating 4.6/5.0

*KPMG, LLP*  
Various local office training programs on accounting and auditing, 2006-2008

## **Academic Service**

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Editor  
*Contemporary Accounting Research* 2020-present

Ad hoc Editor  
*Contemporary Accounting Research* 2018-2020

Editorial and Review Boards  
*The Accounting Review* – 2016 - present  
*Contemporary Accounting Research* – 2017 - 2020

Ad hoc reviewer:  
*Journal of Accounting and Economics, Journal of Accounting Research, Journal of Business Ethics, Review of Accounting Studies, Management Science, Auditing: A Journal of Practice & Theory, Accounting Horizons, Journal of Accounting, Auditing and Finance, European Accounting Review, International Journal of Auditing, Management Accounting Research, Journal of Business, Finance and Accounting, Journal of Financial Reporting*  
# of submissions reviewed / edited: 2024 (27) 2023 (44), 2022 (46) 2021 (37), 2020 (37), 2019 (28), 2018 (26), 2017 (21), 2016 (9)

#### Other External Service

AAA New Faculty Consortium Committee member 2019-2022  
AAA Annual meeting planning committee member 2018, AAA Auditing Section  
Discussant AAA FARS Midyear Meeting, 2017, 2018  
Discussant AAA Audit Midyear Meeting 2015, 2017, 2018, 2019, 2022, 2023  
Discussant AAA Annual meeting, 2014, 2015, 2022  
Reviewer AAA FARS Meeting, 2017, 2018  
Reviewer AAA Audit, Midyear meeting, 2013, 2015, 2017, 2018  
Reviewer, AAA Annual meeting, 2013, 2015, 2016  
Reviewer, AAA International Section mid-year meeting, 2012

#### Doctoral Student Supervision (Initial Placement)

Mike Mowchan –2016, committee member (American University)  
Wei Zhang – 2019 committee chair (UMASS Amherst)  
Noah Myers – 2021 committee co-chair (Utah Valley University)  
Mason Snow – 2022 committee member (Cal State – Fullerton)  
Lauren Matkaluk – 2023 committee chair (Bowling Green State University)  
Summer Liu – 2023 committee co-chair (Texas A&M University)  
Beverly Larson – 2025 committee chair (University of Florida)

#### Other Internal Service

PhD Program Director 2022-2024  
ASU Accounting Graduate Program Committee 2019-2020  
Faculty Promotion and Tenure Committee 2018-2020, 2022-2024  
Faculty Recruiting Committee – 2013-2014, 2015-2016, 2016-2017, 2018-2019

#### **Awards / Other**

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Accounting Doctoral Scholars (ADS) scholarship recipient 2009-2013  
Excellence in Reviewing Award FARS, 2017