

Nathan J. Newton
Florida State University

Florida State University
Department of Accounting
Rovetta Business Annex, Room 309
821 Academic Way P.O. Box 3061110
Tallahassee, FL 32306-1110

nnewton@fsu.edu
phone: 850-645-8400

Employment

Florida State University, Homer Black Associate Professor of Business Admin.	2024-present
Florida State University, Carl DeSantis Associate Professor of Business Admin.	2022-2024
Florida State University, Associate Professor	2021-present
Florida State University, Assistant Professor	2018-2021
University of Missouri, Assistant Professor	2013-2018
KPMG, Auditor (Intern, Staff, Senior, and Manager)	2003, 2004-2009

Education

Ph.D., Texas A&M University (Accounting)	2013
Master of Accountancy, Brigham Young University	2004
Bachelor of Science, Brigham Young University (Accounting)	2004

Research

Peer-reviewed publications (reverse chronological order):

17. Lamoreaux, P. T., S. Z. Liu, N. J. Newton, and M. Zhang. 2025. Auditor-provided nonpublic signals of misreporting and CFO dismissal. *Review of Accounting Studies*, forthcoming.
16. Alhusaini, B., P. T. Lamoreaux, and N. J. Newton. 2025. IPOs and auditor reputation: Evidence from audit firm data breaches. *The Accounting Review*, forthcoming.
15. Newton, J. N., Z. Song, J. Wang, X. Xiong, and T. Zhang. 2025. Auditor response to significant disruption: Evidence from COVID-19 lockdowns. *Auditing: A Journal of Practice & Theory*, forthcoming.
14. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2024. Costs and benefits of a risk-based PCAOB inspection regime. *Accounting, Organizations and Society*, 112: 101552.
13. Ai, X., C. Lin, and N. J. Newton. 2024. The value of auditor verification amid economic uncertainty: International evidence from small businesses. *Auditing: A Journal of Practice & Theory* 43 (3): 1-20.
12. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2022. The PCAOB inspection process: A client-level analysis of a large firm's experience. *Auditing: A Journal of Practice & Theory* 41 (4): 33-56.
11. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. How do team workloads and team staffing affect the audit? Archival evidence from U.S. audits. *Accounting, Organizations and Society* 92: 101225.

10. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. Archival evidence on the audit process: Determinants and consequences of interim effort. *Contemporary Accounting Research* 38 (2): 942-973.
9. Christensen, B. E., N. J. Lundstrom, and N. J. Newton. 2021. Does the disclosure of PCAOB inspection findings increase audit firms' litigation exposure? *The Accounting Review* 96 (3): 191-219.
8. Lamoreaux, P. T., L. M. Mauler, and N. J. Newton. 2020. Audit regulation and cost of equity capital: Evidence from the PCAOB's international inspection regime. *Contemporary Accounting Research* 37 (4): 2438-2471.
7. Francis, J. R., S. S. Neuman, and N. J. Newton. 2019. Do auditor-provided tax services affect analysts' forecasts? *Contemporary Accounting Research* 36 (4): 2263-2694.
6. Newton, N. J. 2019. When analysts speak, do auditors listen? *Auditing: A Journal of Practice & Theory* 38 (1): 221-245.
5. Albrecht, A., E. Mauldin, and N. J. Newton. 2018. Do auditors recognize the potential dark side of executives' accounting competence? *The Accounting Review* 93 (6): 1-28.
4. Bentley-Goode, K. A., N. J. Newton, and A. M. Thompson. 2017. Business strategy, internal control over financial reporting, and audit reporting quality. *Auditing: A Journal of Practice & Theory* 36 (4): 49-69.
3. Wolfe, C. J., B. C. Fitzgerald, and N. J. Newton. 2017. The effect of partition dependence on assessing accounting estimates. *Auditing: A Journal of Practice & Theory* 36 (3): 185-197.
2. Newton, N. J., J. S. Persellin, D. Wang, and M. S. Wilkins. 2016. Internal control opinion shopping and audit market competition. *The Accounting Review* 91 (2): 603-623.
1. Newton, N. J., D. Wang, and M. S. Wilkins. 2013. Does a lack of choice lead to lower quality? Evidence from auditor competition and client restatements. *Auditing: A Journal of Practice & Theory* 32 (3): 31-67.

Working papers and work in progress:

Auditor litigation (with B. Christensen, and N. Lundstrom), revising for resubmission to *Contemporary Accounting Research*.

Auditors' international experience (with L. Matkaluk, M. Pevzner, and A. Zimmerman), revising for resubmission to *Auditing: A Journal of Practice & Theory*.

Auditors' national office experience (with L. Matkaluk, M. Pevzner, and A. Zimmerman), revising for resubmission to *Journal of Accounting, Auditing and Finance*.

Auditor private information (with W. Anding, C. Dawkins, and S. Keskek), data analysis stage.

Regulatory investigations (with W. Anding), data analysis stage.

Other works:

2. Cannon, N., M. Carlisle, B. Christensen, et al. 2023. Comment on PCAOB Rule 3502 governing contributory liability. [PCAOB Docket 053](#), comment letter 12.
1. Newton, N. 2017. Increasing the pipeline of future CPAs. *The Asset, Official Publication of the Missouri Society of Certified Public Accountants* May-June 2017: 12-14.

Media & Regulator Mentions

[PCAOB Release](#) – “Firm and engagement metrics,” Release 2024-12 final rule (Nov. 21, 2024).

[PCAOB Release](#) – “Amendments related to aspects of designing and performing audit procedures that involve technology-assisted analysis of information in electronic form” (Jun 12, 2024).

[PCAOB Release](#) – “A firm’s system of quality control” (May 13, 2024).

[PCAOB Release](#) – “Firm and engagement metrics,” Release 2024-002 proposed rule (Apr. 9, 2024).

[The Dig](#) – “SEC files a fraud complaint against SolarWinds and its CISO, but skips PwC, for now” (Jan. 7, 2024).

[The CLS Blue Sky Blog](#) – “How boards use auditor-provided, non-public information in overseeing management” (June 3, 2022)

[SEC Speech](#) by Paul Munter – “The importance of high quality independent audits and effective audit committee oversight to high quality financial reporting to investors” (Oct. 26, 2021)

[WIBW-TV](#) (CBS affiliate, Topeka, KS) “Inspection reports may expose audit firms to litigation” (July 11, 2020)

[PCAOB Speech](#) by J. Robert Brown – “Audit committees, audit quality, and investor protection” (Sep. 27, 2019)

[The Wall Street Journal](#), CFO Journal – “The ‘Dark Side’ of managers with audit background” (Nov. 1, 2018)

[Compliance Week](#) – “Study links accounting expertise to misstatement risk” (Oct. 30, 2018)

[Accounting Today](#) – “Is accounting experience a bad thing for executives?” (Oct. 26, 2018)

[Freightwaves](#) (a transportation industry publication) – “An acquisition from last year reverberates into Heartland’s auditor dismissal” (Mar. 23, 2018)

[inBusiness](#) – “Outside auditors and the inside truth” (June 2017)

[Directors & Boards](#) – “Auditors can be misled by management,” (Apr. 26, 2017)

[The Wall Street Journal](#), CFO Journal – “Auditors can be influenced by management preferences, study says,” (Mar. 21, 2017)

[AccountingWeb](#) – “Tough audit competition spurs internal control opinion shopping,” (May 17, 2016)

[The Wall Street Journal](#), Risk & Compliance Journal – “The morning risk report: Audit competition can have unintended results,” (May 5, 2016)

[Compliance Week](#) – “Study asserts companies shop for internal control audit opinions,” (May 4, 2016)

[Accounting Today](#) – “Increased audit competition leads to opinion shopping,” (May 2, 2016)

Conference Participation & Invited Presentations

2025 AAA Audit Midyear, Michigan State University

2024 AAA Audit Midyear (reviewer), Oklahoma State University, Deloitte/Kansas Audit Symposium, BYU Accounting Research Symposium (reviewer)

- 2023 AAA Audit Midyear (reviewer), BYU Accounting Research Symposium (reviewer), Florida Accounting Symposium, Texas A&M University Accounting Research Conference, University of Florida
- 2022 AAA Audit Midyear, AAA Annual Meeting (reviewer, presenter), AAA FARS Midyear (reviewer), Deloitte/KU Auditing Symposium, Florida Accounting Symposium, Florida State University, University of Tennessee
- 2021 AAA Audit Midyear (reviewer)
- 2020 AAA Audit Midyear (reviewer, discussant), AAA Annual Meeting (reviewer), AAA FARS Midyear (reviewer), Contemporary Accounting Research Conference
- 2019 AAA Audit Midyear (discussant), AAA Annual Meeting (reviewer), Contemporary Accounting Research Conference, Florida Accounting Symposium, Texas Audit Research Symposium, University of Central Florida
- 2018 AAA Audit Midyear (reviewer), Contemporary Accounting Research Conference, Deloitte/KU Auditing Symposium, MOCPA Annual Convention
- 2017 AAA Audit Midyear (reviewer, discussant), Florida State University, MOCPA Annual Convention
- 2016 AAA Audit Midyear (reviewer, presenter), AAA Annual Meeting (reviewer), Deloitte/KU Auditing Symposium, Illinois Symposium on Audit Research, MOCPA Annual Convention, University of Missouri
- 2015 AAA Audit Midyear (reviewer, moderator, presenter), AAA Annual Meeting (reviewer, moderator), MOCPA Annual Convention, University of Missouri
- 2014 AAA Audit Midyear, AAA Annual Meeting (reviewer, moderator, presenter), AAA New Faculty Consortium, Deloitte/KU Auditing Symposium, MOCPA Annual Convention
- 2013 AAA Audit Midyear (reviewer), Florida State University, Indiana University, University of Missouri
- 2012 AAA Audit Midyear (presenter), AAA Annual Meeting (reviewer, discussant, presenter), BYU Accounting Research Symposium (reviewer), Miami Rookie Camp (presenter), Texas A&M University, University of Alabama
- 2011 AAA Audit Midyear (moderator), BYU Accounting Research Symposium (reviewer)
- 2010 BYU Accounting Research Symposium (reviewer)

Teaching Experience

Florida State University

- ACG 6696 - Seminar in Auditing Research
- ACG 4632 - Auditing Theory and Application I

University of Missouri

- ACCTCY 4384 - Audit Theory and Practice 1

Texas A&M University

- ACCT 407 – Auditing

Academic & Professional Service

Editor:

- Auditing: A Journal of Practice & Theory (2023-present)*

Editorial review board:

- The Accounting Review (2023-present)*
- Contemporary Accounting Research (2023-present)*

Auditing: A Journal of Practice & Theory (2021-2023)

Ad hoc reviewer:

Accounting and Finance, Accounting Horizons; Accounting, Organizations, and Society; Auditing: A Journal of Practice & Theory; Contemporary Accounting Research; European Accounting Review; Journal of Accounting and Public Policy; Journal of Accounting; Auditing and Finance; Journal of Accounting Research; Journal of Business Research; Management Science; Review of Accounting Studies; The Accounting Review; The International Journal of Accounting; The International Journal of Auditing; The Journal of International Accounting Research

Internal service:

Doctoral Program Committee (2022-present)
 Strategic Planning Committee (2022-present)
 Research Funding Committee (2022-present)
 Recruiting Committee (2022-present)
 Workshop Coordinator (2021-present)
 Curriculum Committee (2018-present)
 Dissertation Committees:
 David Eisel – chair (in progress)
 Will Anding – chair (UTSA-2025)
 Kyle Sopp – committee member (University of Denver-2023)
 Anne Albrecht – committee member (TCU-2016)
 Audit and Systems Recruiting Committee (2014, 2016)
 Audit and Systems Curriculum Committee (2014)
 Peer Teaching & Overall Performance Evaluation Committee (2014)

External service:

Outstanding Auditing Dissertation Award Selection Committee, American Accounting Association (member 2024, chair 2025)
 Audit Committee, City of Tallahassee (July 2022-present)
 Florida Institute of CPAs Florida State University Accounting Conference, presenter (2019)
 Missouri Society of CPAs Educational Foundation Board of Directors (2015-2018)
 Missouri Society of CPAs Educational Foundation CPA Exam Tracking Committee (2016-2018)
 Missouri Society of CPAs Educator and Firm Leadership Forum, panelist (2018)

Awards & Other

Outstanding Reviewer, Contemporary Accounting Research (2024)
 Outstanding Reviewer, Contemporary Accounting Research (2022)
 Florida State University College of Business Outstanding Junior Faculty Research Award (2021)
 AJPT Award for Outstanding Reviewer Performance (2021)
 Missouri Society of CPAs Faculty Scholar (2013-2018)
 Raymond F. and Mary A. O'Brien Excellence in Teaching Award, College of Business, University of Missouri (2015-2016)
 University of Missouri Accounting Faculty Member of the Year (2015)
 Outstanding Teaching by a Ph.D. Student, Texas A&M University (2013)
 Certified Public Accountant, Utah (2006-Present)