

DERECK BARR-PULLIAM, PhD, CPA (Inactive), CIA

Assistant Professor of Accounting

University of Louisville

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ADDRESS

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ACADEMIC EMPLOYMENT

2019 – Present	Assistant Professor, University of Louisville College of Business
2014 – 2019	Assistant Professor, Wisconsin School of Business
2009 – 2014	Research Assistant, Patterson School of Accountancy, University of Mississippi

EDUCATION

2014	<i>PhD in Accounting (minor in Psychology)</i> , University of Mississippi
2004	<i>Master of Accountancy</i> , University of Mississippi
2002	<i>Bachelor of Accountancy & Bachelor of Music</i> , University of Mississippi

RESEARCH AND TEACHING INTERESTS

Research: My research focuses on factors that affect auditor judgments and decision making including: 1) the use of technology to enhance assurance quality, 2) the acquisition of tacit knowledge, and 3) the strategic interaction between auditors and managers.

Teaching: Auditing (internal and external), financial reporting

PUBLICATIONS

Peer-Reviewed

Joe, J. R., D. Janvrin, D. Barr-Pulliam, S. Mason, M. K. Pitman, Z. Rezaee, K. Sanderson, and Y. Wu. (2015). Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Staff Consultation Paper No. 2015-01, The Auditors' Use of the Work of Specialists. *Current Issues in Auditing*, 9 (2): C18-C37.

Barr-Pulliam, D. (2018). The Effects of Continuous Auditing and Functional Alignment on Internal Auditors' Perceptions of the Likelihood of Earnings Management and Their Likelihood of Reporting. *Management Accounting Research*, Forthcoming.

Practitioner-Oriented

Barr-Pulliam, D. (2015). Engaging Third Parties for Internal Audit Activities: Strategies for Successful Relationships (a joint Project with the [Institute of Internal Auditors Research Foundation](#))

- **Listed as #7 on the list of 2016 Top 10 WSB Faculty Research by Media Coverage and Reach (Impressions) – 21.3 Million**

Practitioner-Oriented (Continued)

Barr-Pulliam, D., J. Joe, S. Mason, and K. Sanderson (BJMS). (2018). Grant Report to the IAASB and ICAS Foundation on Specialists' Fair Value Estimation for Complex Financial Instruments.

WORKING PAPERS (Under Review)

Barr-Pulliam, D., S. A. Mason, and K. Sanderson. A Profession at an Inflection Point: Implications of Organizational-Professional Conflict among Valuation Service Providers. *Under 2nd round review at Accounting, Organizations & Society*

- Invited for presentation at the 2018 International Symposium on Auditing Research; 2018 BAFA; and the 2019 UNT Accounting Research Conference

Barr-Pulliam, D. Internal Audit Characteristics and Managerial Discretion in Financial Reporting. *Under 2nd round review at Managerial Auditing Journal*

Barr-Pulliam, D., H. Brown-Libur, and K. Sanderson. The Effects of the Internal Control Opinion and Use of Audit Data Analytics on Perceptions of Audit Quality, Assurance, and Auditor Negligence. *Preparing for 2nd round review at AUDITING: A Journal of Practice & Theory*

- Invited for presentation at the 2016 Diversity Section Meeting of the AAA, the 2017 AAA Annual Meeting, and the 2017 International Symposium for Auditing Research.

Barr-Pulliam, D. One Man's Journey: Contributions of Accounting Hall of Fame Inductee William L. Campfield to the Accounting Profession. *Preparing for 2nd round review at Accounting Historians Journal*

Barr-Pulliam, D., S. A. Mason, and H. Brown-Libur. Does Accounting Firm-Level Fair Value Expertise Mitigate Opportunistic Use of Fair Value-Related Accounting Discretion? *Under 1st round review at Management Science*

- Invited for presentation at the 2017 JAR/PCAOB Conference; 2019 Baruch/Fordam/Rutgers Research Workshop

Abbott, L. J., D. Barr-Pulliam, W. L. Buslepp, and S. Parker. The Real Effects of Internal Audit Quality: Evidence from Investment Efficiency” *Under 1st round review at The Accounting Review*

- Invited for presentation at the 2019 AAA Annual Meeting

Barr-Pulliam, D., P. Nkansa, and K. Walker. From Compliance to Strategic Partnerships: The Role of Internal Audit in Enterprise Risk Management and Opportunities for Future Research. *Under 1st round review at Accounting Horizons*

Barr-Pulliam, D., S. A. Mason, and K. Sanderson The Five Ws of the Valuation Profession: A Firm- and Practitioner-Level Perspective. *Under 1st round review at Accounting Horizons*

WORKS IN PROGRESS (Stage)

“A Cog in the Wheel or a Spanner in the Works: Examining the Perspectives of Valuation Service Providers” with Stephani A. Mason and Kerri-Ann Sanderson (*preparing for submission*)

- Invited for presentation at the 2017 International Symposium on Auditing Research; the 2017 Midwest Accounting Research Conference; and the 2018 Deloitte/KU Auditing Symposium

WORKS IN PROGRESS (Stage) (Continued)

“Is 1 or 9 the Answer?: A Verbal Protocol Analysis Examining Specialists’ Expertise and their Valuation of Financial Instruments” with Kathryn Kadous, Stephani Mason, and Danielle Lombardi (*writing draft*)

“Auditor and Valuation Specialist Relationship: A Forced Marriage Ordained by ASC 820?” with Jennifer Joe, Stephani A. Mason and Kerri-Ann Sanderson (*writing draft*)

“The Effect of Non-Strategic Risk of Error on Auditor Sensitivity to Managers’ Reporting Incentives in a Multi-Account Setting” with Kendall Bowlin (*data collection phase*)

“Audit Firm Quality and Perceptions of the Public Accounting Profession Subsequent to Negative Events” with Brent Garza, Stephani Mason and Leah Muriel (*data collection phase*)

PRESS MENTIONS

“[Exploring the Potential and Pitfalls of Cryptocurrency and Blockchain](#)” – with David Brancaccio of *National Public Radio* (April 16, 2018)

“[The Big Number](#)” – *Wall Street Journal* (April 4, 2016)

“[Internal Audit Outsourcing More Externally](#)” – *Accounting Today* (March 29, 2016)

“[Third Parties Used More for Internal Audit Work](#)” – *AccountingWeb* (February 4, 2016)

“[Get Off on the Right Foot with a New Class](#)” – *AICPA’s Extra Credit Newsletter* (August 11, 2015)

RELEVANT TEACHING EXPERIENCE

University of Louisville

Audit and Assurance Services (ACCT 430) – Undergraduate

- 1 section (Fall & Spring) [2019 – Present]

Audit and Assurance Services – Graduate

- 1 section (Spring Only) [2020 – Present]

University of Wisconsin-Madison

Audit and Assurance Services (AIS 630) – Undergraduate

- 3 sections (Fall Only) [2018 – Present]

Financial Reporting I (AIS 301/701) – Cross-listed as Undergraduate and Graduate

- 3 sections per semester [Fall 2014, Spring 2016, Spring 2017]

University of Mississippi

Introduction to Financial Accounting (ACCY 201)

- 1 section per semester [Fall 2010, Spring 2011, Summer 2014]

Introduction to Managerial Accounting (ACCY 202)

- 1 section per semester [Fall 2011, Spring 2012, Summer 2012]

INVITED PRESENTATIONS

University Workshop Series

Bentley University	[2016, 2017]
DePaul University	[2015]
Rutgers University	[2019]
Villanova University	[2017]
University of Kansas	[2018]
University of Louisville	[2018]
University of Mississippi	[2011, 2014]
University of Nevada-Las Vegas	[2018]
University of Wisconsin-Madison	[2014, 2016, 2017, 2018]

Research Conferences

Baruch/Rutgers/Fordham Research Conference	[2019]
UNT Accounting Research Conference	[2019]
PCAOB/JAR Conference	[2017]
AAA Annual Meeting	[2011-2013, 2016-2017, 2019]
Audit Midyear Meeting	[2013, 2015, 2016, 2017, 2018]
ABO Research Conference	[2012]
AAA Southeast Regional Meeting	[2011]
AAA Diversity Section Meeting	[2013, 2016]
AAA International Section Meeting	[2015]
Midwest Accounting Research Conference	[2017]
Accounting DSA Annual Meeting	[2012, 2013]
British Accounting & Finance Association	[2018]
International Symposium on Accounting Research	[2016, 2017, 2018, 2019]
Valuation of Financial Instruments Conference	[2015, 2016, 2017]
Conference on Financial Economics and Accounting	[2017]

ACADEMIC SERVICE

University of Wisconsin-Madison

Professional Programs Committee (Accounting Department)	[2014 – present]
Data and Analytics Curriculum Committee (Accounting Department)	[2017 – present]
Diversity Lunch & Learn Speaker	[2015; 2018]

Dissertation Committee Service (Student Placement)

Amy Tegeler (UW-Madison) [Member]	<i>University of Wisconsin-Milwaukee</i>
Kimberly Walker (UW-Madison) [Member]	<i>In-Process</i>
Amanda Carlson (UW-Madison) [Member]	<i>In-Process</i>

External Service

American Accounting Association	
• AAA Research Committee [<i>Appointed</i>]	[3yr Term ending August 2020]
• International Section Research Committee [<i>Appointed</i>]	[2018 – 2019]
• Information Systems Section Membership Committee	[2018 – 2019]
• Auditing Section Doctoral Consortium [<i>Presenter</i>]	[2016]
• Diversity Section Midyear Co-Chair [<i>Appointed</i>]	[2015 & 2016]
AICPA Financial Instruments Task Force [<i>Appointed</i>]	[2016 – present]
Deloitte Audit Innovation Campus Challenge Advisor	[2016; 2017; 2018]

ACADEMIC SERVICE (*Continued*)

Journal & Conference Service

Ad hoc Reviewer – <i>Contemporary Accounting Research</i>	[2017 – present]
Ad hoc Reviewer – <i>Accounting Horizons</i>	[2016 – present]
Ad hoc Reviewer – <i>Managerial Accounting Journal</i>	[2016 – present]
Ad hoc Reviewer – <i>European Accounting Review</i>	[2018 – present]
Paper Reviewer - AAA Annual, Diversity & Audit Midyear Meetings	[2011 – present]

PROFESSIONAL EXPERINECE

Deloitte & Touche	Audit Associate	[2002 – 2003]
Federal Express Corporation	Senior Internal Auditor	[2004 – 2009]
Vitro America	Sarbanes-Oxley Consultant	[2005]

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

American Accounting Association	[2009 – present]
AICPA (Certified in Tennessee [<i>Inactive</i>])	[2004 – present]
The Institute of Internal Auditors	[2004 – present]

GRANTS [*Totaling \$103,500*]

Behavioral Research Insights Through Experiments (BRITE) Grant (\$3,500)	[2018]
Villas Professorship (\$25,000)	[2017]
Government Accounting Standards Board Crain Grant (\$2,500)	[2017]
Institute of Management Accountants (IMA) (\$12,500)	[2017]
Wisconsin Alumni Research Foundation Competitive Grant (\$35,000)	[2016]
International Auditing and Assurance Standards Board (IAASB) (\$25,000)	[2016]

HONORS & AWARDS

AAA/Deloitte/J. Michael Cook Doctoral Consortium	[2011]
AICPA Minority Doctoral Fellow	[2010 – 2014]
KPMG Doctoral Fellow	[2009 – 2014]
University of Mississippi Dissertation Fellowship	[2013, 2014]
University of Mississippi Summer Research Fellowship	[2011, 2012, 2013]
AAA Diversity Section Doctoral Travel Grant	[2013]
Beta Alpha Psi, Accounting Honorary Fraternity	[2001]
Beta Gamma Sigma (<i>Life Member</i>)	[2014]