

**DERECK BARR-PULLIAM, Ph.D., CPA (Inactive), CIA**

*Assistant Professor of Accounting*

University of Louisville

[dereck.barr-pulliam@louisville.edu](mailto:dereck.barr-pulliam@louisville.edu)

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**ADDRESS**

School of Accountancy, Room 276

College of Business

Louisville, KY 40292

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**ACADEMIC EMPLOYMENT**

2019 – <i>Present</i>	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

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**EDUCATION**

2014	<i>Ph.D. in Accounting (minor in Psychology)</i> , University of Mississippi
2004	<i>Master of Accountancy</i> , University of Mississippi
2002	<i>Bachelor of Accountancy &amp; Bachelor of Music</i> , University of Mississippi

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**RESEARCH AND TEACHING INTERESTS**

*Research:* My research focuses on factors that affect auditor judgments and decision-making, including 1) using 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

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**GRANTS [Totaling \$103,500]**

Behavioral Research Insights Through Experiments (BRITE) Grant (\$3,500)	[2019]
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)	[2016-2019]

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**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.

## PUBLICATIONS (*continued*)

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### *Peer-Reviewed (continued)*

Barr-Pulliam, D. (2019). 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*, 44 (September): 44-56.

### *Funded Monographs & Research Reports*

Barr-Pulliam, D., J. Joe, S. Mason, and K. Sanderson (BJMS). (2020). *Unlocking The Black Box of Fair Value Measurement for Financial Instruments: The Role and Perspectives of Accounting Firm-Employed Specialists*. [[Report to the Research Panel of the Institute of Chartered Accountants of Scotland](#)]

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**

## WORKING PAPERS (*Revise & Resubmits*)

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Barr-Pulliam, D., H. Brown-Liburd, 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. *Under 3<sup>rd</sup> round review at AUDITING: A Journal of Practice & Theory (AJPT)*

- 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.

Abbott, L. J., D. Barr-Pulliam, W. L. Buslepp and S. Parker. The Real Effects of Internal Audit Quality: Evidence from Investment Efficiency” *Under 2<sup>nd</sup> round review at Journal of Accounting, Auditing & Finance (JAAF)*

- Invited for presentation at the 2019 AAA Annual Meeting and the 2020 JAAF Conference

Barr-Pulliam, D. Internal Audit Characteristics and Managerial Discretion in Financial Reporting. *Under 2<sup>nd</sup> round review at Behavioral Research in Accounting (BRIA)*

Barr-Pulliam, D. One Man’s Journey: Contributions of Accounting Hall of Fame Inductee William L. Campfield to the Accounting Profession. *Preparing for 2<sup>nd</sup> round review at Accounting Historians Journal (AHJ)*

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. *Preparing for 2<sup>nd</sup> round review at International Journal of Accounting Information Systems (IJAIS)*

Barr-Pulliam, D., J. Brazel, J. McCallen, and K. Walker. Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism. *Under 1<sup>st</sup> round review at The Accounting Review (TAR)*

- Invited for presentation at the 8<sup>th</sup> Workshop on Audit Quality organized by the Accounting Department at Bocconi University (October 2020); Invited for presentation at the 2021 Hawaii Accounting Research Conference.

## WORKING PAPERS (*Under Review*)

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Zimmerman, A., D. Barr-Pulliam, M. Minutti-Meza, and J-S Lee. The Determinants and Consequences of Auditors' Use of Specialists. *Under 1<sup>st</sup> round review at Journal of Accounting Research (JAR)*

Barr-Pulliam, D., S. A. Mason, and K. Sanderson. Should I Stay or Should I Go?: The Joint Effects of Valuation Specialists' Knowledge Domain and Employer Type on Perceptions of Organizational-Professional Conflict *Under 1<sup>st</sup> round review at Behavioral Research in Accounting (BRIA)*

- Invited for presentation at the 2020 Hawaii Accounting Research Conference; 2018 International Symposium on Auditing Research; 2018 BAFA; and the 2019 UNT Accounting Research Conference

Barr-Pulliam, D., S. A. Mason, and H. Brown-Liburd. Does Accounting Firm-Level Fair Value Expertise Mitigate Opportunistic Use of Fair Value-Related Accounting Discretion? *Under 1<sup>st</sup> round review at Management Science (MS)*

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

Barr-Pulliam, D., S. A. Mason, and K. Sanderson The Determinants of Valuation Service Providers' Judgments at the Individual and Firm Levels. *Under 1<sup>st</sup> round review at Journal of Accounting Literature (JAL)*

## WORKS IN PROGRESS (*Stage*)

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"The Auditor-Valuation Specialist Cooperative Alliance in the Fair Value Audit of Complex Financial Instruments" with Jennifer Joe, Stephani A. Mason and Kerri-Ann Sanderson [*preparing for submission*]

- Invited for presentation at the East Coast Behavioral Accounting Workshop (ECBAW) Summer 2020, DePaul University, University of Central Florida, University of Louisville, and the 2021 Hawaii Accounting Research Conference

"The Effect of the Internal Audit Function's Assurance Versus Advisory Focus on the External Auditor's Reliance Decision." with Marc Eulerich and Nicole Ratzinger-Sakel. [*preparing for submission*]

- Invited for presentation at the 2016 American Accounting Association (AAA) Annual Meeting and the 2016 International Symposium for Auditing Research.

"Machiavellian Traits as a Signal of Bad Seeds or Opportunists: The Effects of PCAOB Inspection Results and Auditors' Breach of Trust on Non-Professional Investor Judgments" with Stephani Mason and Leah Muriel [*preparing for submission*]

"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

"Factors Related to and Consequences of Auditors' and Managers' Innovation Preferences" with Amanda Carlson (*writing draft*)

## PRESS MENTIONS

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“[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

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### *University of Louisville*

- Audit and Assurance Services (ACCT 430) – Undergraduate
  - 1 section (each in 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 & 2017]

### *University of Mississippi*

- Introductory Accounting (ACCY 201 & 202)
  - Financial Accounting (1 section per semester) [Fall 2010, Spring 2011, Summer 2014]
  - Managerial Accounting (1 section per semester) [Fall 2011, Spring 2012, Summer 2012]

## INVITED PRESENTATIONS

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### *University Workshop Series*

Bentley University	[2016, 2017]
DePaul University	[2015, 2020]
Rutgers University	[2019]
Villanova University	[2017]
University of Kansas	[2018]
University of Central Florida	[2020 ( <i>co-author presented</i> )]
University of Louisville	[2018, 2020]
University of Mississippi	[2011, 2014]
University of Nevada-Las Vegas	[2018]
University of Wisconsin-Madison	[2014, 2016, 2017, 2018]
Audit Experimental Brown Bag Series	[2018, 2019]
Accounting DSA Faculty Alumni Workshop	[2019]
East Coast Behavioral Accounting Workshop	[2020]

## INVITED PRESENTATIONS *(continued)*

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### *Research Conferences & Symposia*

Workshop on Audit Quality [Bocconi University]	[2020]
Journal of Accounting, Auditing & Finance Conf.	[2020 ( <i>rescheduled for June 2021</i> )]
Hawaii Accounting Research Conference	[2020; 2021 ( <i>scheduled</i> )]
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	
o Concurrent Session	[2013, 2015, 2016, 2017, 2018]
o CAQ Research Pitches	[2019]
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]
Valuation of Financial Instruments Conference	[2015, 2016, 2017]
Conference on Financial Economics and Accounting	[2017]

## ACADEMIC SERVICE

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### *University of Louisville*

#### College of Business & School of Accountancy

Master of Accountancy Program Committee (School of Accountancy)	[2019 – Present]
Fall Strategic Planning Committee (College of Business)	[Spring/Summer 2020]

#### University-wide

Commission on Diversity and Racial Equality (CODRE) [ <i>Commissioner</i> ]	[2020 – 2023]
Cardinal Anti-Racist Agenda (CARA) Committee	[Fall 2020]

### *University of Wisconsin-Madison*

Professional Programs Committee (Accounting Department)	[2014 – 2019]
Data and Analytics Curriculum Committee (Accounting Department)	[2017 – 2019]
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>Virginia Tech University</i>
Amanda Carlson (UW-Madison) [Member]	<i>In-Process</i>

## ACADEMIC SERVICE *(continued)*

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### *External Service*

University of Louisville Alumni Club [ <i>Board of Directors</i> ]	[2020 – present]
Build Back Better Together Louisville [ <i>Appointed</i> ]	[2020 – present]
American Accounting Association	
▪ AAA Membership Committee [ <i>Appointed</i> ]	[3yr Term ending August 2022]
▪ AAA Research Committee [ <i>Appointed</i> ]	[2017 – 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]
○ Nominating Committee [ <i>Elected</i> ]	[2020-2021]
▪ Diversity Section	
○ Midyear Meeting Co-Chair [ <i>Appointed</i> ]	
○ AAA Co-Chair [ <i>Appointed</i> ]	[2020; 2021]
AICPA Financial Instruments Task Force [ <i>Appointed</i> ]	[2016 – present]
Deloitte Audit Innovation Campus Challenge Advisor	[2016; 2017; 2018]

### *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]
Ad hoc Reviewer – <i>AUDITING: A Journal of Practice &amp; Theory</i>	[2018 – present]
Paper Reviewer – AAA Annual, Diversity & Audit Midyear Meetings	[2011 – present]

## PROFESSIONAL EXPERIENCE

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

## PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

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

## HONORS & AWARDS

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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]