

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

Assistant Professor of Accounting
University of Louisville

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College of Business

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EDUCATION

2014 *Ph.D. in Accounting (minor in Psychology)*, University of Mississippi
2004 *Master of Accountancy*, University of Mississippi
2002 *Bachelor of Accountancy & Bachelor of Music*, University of Mississippi

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

RESEARCH INTERESTS

My research focuses on how individuals solve complex problems in audit or accounting-adjacent settings.

PUBLICATIONS (*reverse chronological order*)

Barr-Pulliam, D., H. Brown-Liburd, and K. Sanderson (2022). The Effects of the Internal Control Opinion and Use of Audit Data Analytics on Perceptions of Audit Quality, Assurance, and Auditor Negligence. *Auditing: A Journal of Practice & Theory*, 41(1): 25-48.

Barr-Pulliam, D., H. L. Brown-Liburd and I. Munoko. (2022). The Effects of Person-Specific, Task, and Environmental Factors on Digital Transformation in Auditing: A Review of the Literature. *Journal of International Financial Management & Accounting*, 33(2): 337-374.

Meeks, A. G. and D. Barr-Pulliam. (2022). The Effects of a Limited Liability Agreement and Audit Firm Size on Bank Loan Officers' Perceptions of Privately Held Companies' Creditworthiness. *Advances in Accounting Behavioral Research*, **Forthcoming**.

Abbott, L. J., D. Barr-Pulliam, W. L. Buslepp and S. Parker (2021). The Real Effects of Internal Audit Quality: Evidence from Investment Efficiency. *Journal of Accounting, Auditing & Finance*, **Forthcoming**.

Barr-Pulliam, D. (2021). Internal Audit Characteristics and Managerial Discretion in Financial Reporting. *Journal of Accounting, Ethics and Public Policy*, 22(4): 1-31.

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.

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.

WORKING PAPERS (*Under Review* [Round Indicated])

Zimmerman, A., D. Barr-Pulliam, M. Minutti-Meza, and J-S Lee. The Determinants and Consequences of Auditors' Use of Specialists. *Invited for 4th round review at Journal of Accounting Research (JAR)*

Barr-Pulliam, D., S. Mason, and K. Sanderson. The Joint Effects of Work Content and Work Setting on Valuation Specialists' Perceptions of Organizational-Professional Conflict. *Invited for 3rd Round Review at Auditing: A Journal of Practice & Theory (AJPT)*

Barr-Pulliam, D. and A. G. Carlson. Breaking Barriers to Change: The COVID-19 Pandemic's Impact on Attitudes Toward and Willingness to Pay for Audit Innovation. *Invited for 2nd round review at Auditing: A Journal of Practice & Theory (AJPT)*

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. *Resubmitted for 2nd round review at International Journal of Accounting Information Systems (IJ AIS)*

Barr-Pulliam, D., H. Brown-Liburd, and A. G. Carlson (2022). Practitioner Summary of The Effects of the Internal Control Opinion and Use of Audit Data Analytics on Perceptions of Audit Quality, Assurance, and Auditor Negligence. *Under 1st round review at Current Issues in Auditing (CIIA)*

Barr-Pulliam, D. and S. A. Mason (2022). Comments on Post-Implementation Review of AS 2501, Auditing Accounting Estimates, Including Fair Value Measurements; Amendments to Auditing Standards for Auditor's Use of the Work of Specialists. *Under 1st round review at Current Issues in Auditing (CIIA)*

WORKS IN PROGRESS (*Stage*)

"Believe Who You Trust: How Do Inappropriate Auditor Actions to Improve PCAOB Inspection Outcomes Influence Non-Professional Investors' Decision Making?" with Stephani Mason and Leah Muriel [*revising manuscript*]

"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. [*revising manuscript*]

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

"How Does Accountability and Role Drive Valuation Specialists' Determination of Fair Value?" with Jennifer Joe, Stephani Mason, and Kerri-Ann Sanderson. [*manuscript preparation*]

- *Best Behavioral Paper Award* (2022 Audit Midyear Meeting)

"Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism" with Joseph Brazel, Jennifer McCallen, and Kimberly Walker [*revising manuscript*]

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)

INVITED PRESENTATIONS *(alphabetical order)*

University Workshop Series

Bentley University	[2016, 2017]
DePaul University	[2015, 2020]
Emory University	[2023, <i>scheduled</i>]
Oklahoma State University	[2022]
Rutgers University	[2014, 2019]
Texas Tech University	[2021]
Villanova University	[2017]
University of Cincinnati	[2022]
University of Kansas	[2018]
University of Louisville	[2018, 2020, 2021]
University of Mississippi	[2011, 2014, 2021]
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]

Research Conferences & Symposia

Workshop on Audit Quality [Bocconi University]	[2020]
Journal of Accounting, Auditing & Finance Conf.	[2020]
Hawaii Accounting Research Conference	[2020, 2021, 2022]
Baruch/Rutgers/Fordham Research Conference	[2019]
UNT Accounting Research Conference	[2019, 2021]
PCAOB/JAR Conference	[2017]
AAA Annual Meeting	[2011-2013, 2016-2017, 2019, 2022]
Audit Midyear Meeting	[2013, 2015-2018, 2021, 2022]
ABO Research Conference	[2012, 2020]
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, 2022]
Valuation of Financial Instruments Conference	[2015, 2016, 2017]
Conference on Financial Economics and Accounting	[2017]

GRANTS [Totaling \$128,500]

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](#))

- #7 on 2016 Top 10 WSB Faculty Research by Media (Impressions) – 21.3 Million

Grants Awarded

KPMG Academic Research Program Grant (\$24,500)	[2021]
Center for Audit Quality (Access to Auditors Grant)	[2021]
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]
IAAER ICAS Grant Program to Inform the IAASB – Round 3 (\$25,000)	[2016-2019]

RELEVANT TEACHING EXPERIENCE

University of Louisville [2019 – Present]

- Audit and Assurance Services (ACCT 430) – Undergrad (*Fall & Spring*)
- Accounting Capstone (ACCT 411) – Undergraduate (*Fall 2022 Only*)
- Advanced Audit Theory and Practice (MAC 620) – Graduate (*Spring Only*)

University of Wisconsin-Madison [2014 – 2019]

- Audit and Assurance Services (AIS 630) – Undergraduate
- Financial Reporting I (AIS 301/701) – Cross-listed as Undergraduate and Graduate

University of Mississippi [2010 – 2013]

- Introductory Accounting (ACCY 201 & 202)

ACADEMIC SERVICE

University of Louisville

College of Business & School of Accountancy

Master of Accountancy Program Committee (School of Accountancy)	[2019 – Present]
Faculty Recruiting Committee [<i>Chair</i>]	[2020 – Present]
Fall Strategic Planning Committee (College of Business)	[Spring/Summer 2020]

University-wide

Decanal Review Committee – Dean, College of Business	[2022]
LGBT+ Faculty & Staff Employee Resource Group [<i>Treasurer</i>]	[2021 – 2022]
Commission on Diversity and Racial Equality (CODRE) [<i>Commissioner</i>]	[2020 – 2023]
Cardinal Anti-Racist Agenda (CARA) Committee	[Fall 2020]
Family and Medical Leave Policy Committee	[2020 – 2021]

ACADEMIC SERVICE, *continued*

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>
Pilar Prather (University of Louisville) [Member]	<i>In Process</i>

Journal & Conference Service

Editorial Board, <i>Current Issues in Auditing</i>	[July 2022 – June 2025]
Editorial Board, <i>Accounting Horizons</i>	[May 2021 – May 2024]
Editorial Board, <i>Journal of Information Systems</i>	[June 2020 – June 2023]
Ad hoc Reviewer – <i>The Accounting Review</i>	[2021 – present]
Ad hoc Reviewer – <i>AUDITING: A Journal of Practice & Theory</i>	[2021 – present]
Ad hoc Reviewer – <i>Contemporary Accounting Research</i>	[2017 – present]
Ad hoc Reviewer – <i>Accounting Horizons</i>	[2016 – 2020]
Ad hoc Reviewer – <i>Managerial Accounting Journal</i>	[2016 – 2021]

EXTERNAL SERVICE

AICPA Financial Instruments Task Force [<i>Appointed</i>]	[2016 – present]
National Accreditation Commission (NAC) [<i>Appointed</i>]	[2022 – present]
University of Louisville Alumni Club [<i>Board of Directors</i>]	[2020 – present]
Louisville Collegiate School [<i>Parent Association VP; DEI Rep</i>]	[2020 – 2023]
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	
○ Nominating Committee [<i>Elected</i>]	[2020-2021]
▪ Diversity Section	
○ Midyear Meeting Co-Chair [<i>Appointed</i>]	[2015; 2016]
○ AAA Annual Meeting Co-Chair [<i>Appointed</i>]	[2020; 2021]
Deloitte Audit Innovation Campus Challenge Advisor	[2016; 2017; 2018]
Phi Beta Sigma Fraternity, Inc.	
▪ Member of International Audit Committee [<i>Appointed</i>]	[2015 – 2018; 2021 - 2024]
▪ Service for Humanity Foundation [<i>Appointed</i>]	[2021 – present]

PROFESSIONAL EXPERIENCE

Federal Express Corporation	Senior Internal Auditor	[2004 – 2009]
Vitro America	Sarbanes-Oxley Consultant	[2005]

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

American Accounting Association	[2009 – present]
AICPA (Certified Public Accountant [TN (<i>Inactive</i>)])	[2004 – present]
The Institute of Internal Auditors (Certified Internal Auditor)	[2004 – present]

HONORS & AWARDS

AAA/Deloitte/J. Michael Cook Doctoral Consortium	[2011]
AICPA Minority Doctoral Fellow	[2010 – 2014]
KPMG Doctoral Fellow	[2009 – 2014]
Beta Alpha Psi, Accounting Honorary Fraternity	[2001]
Beta Gamma Sigma (<i>Life Member</i>)	[2014]