

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

*Assistant Professor of Accounting*  
University of Louisville

School of Accountancy, Room 250  
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

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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

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**RESEARCH INTERESTS**

My research focuses on how individuals solve complex problems in or with implications for the audit setting. Within this broad area of inquiry, my work explores 1) how auditors evaluate and use advanced technology; 2) factors that affect collaboration between auditors and subject matter experts; and 3) how auditor characteristics influence manager, regulator, and investor behaviors.

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**PUBLICATIONS**

- 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. (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.
- Barr-Pulliam, D., H. Brown-Liburd, and K. Sanderson (2021). 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*, **In Press**.
- 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*, **Accepted**.
- 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., H. L. Brown-Liburd and I. Munoko. (2021). 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*, **In Press**.

## WORKING PAPERS (*Revise & Resubmits*)

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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 2<sup>nd</sup> round review at International Journal of Accounting Information Systems (IJ AIS)*

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. *Preparing for 2<sup>nd</sup> round review at The Accounting Review (TAR)*

Zimmerman, A., D. Barr-Pulliam, M. Minutti-Meza, and J-S Lee. The Determinants and Consequences of Auditors' Use of Specialists. *Preparing for 3<sup>rd</sup> 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. *Preparing for 2<sup>nd</sup> round review at Auditing: A Journal of Practice & Theory (AJPT)*

## WORKING PAPERS (*Stage*)

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"The Effect of the Internal Audit Function's Assurance Versus Advisory Focus on the External Auditor's Reliance Decision" Marc Eulerich and Nicole Ratzinger-Sakel. [*Under 1<sup>st</sup> round review at Auditing: A Journal of Practice & Theory (AJPT)*]

"The Effects of PCAOB Inspection Results and Auditors' Breach of Trust on Non-Professional Investor Judgments: A Source Credibility Perspective" with Stephani Mason and Leah Muriel [*revising manuscript*]

"The Auditor-Valuation Specialist Coopetitive 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)

"Factors Related to Auditors' and Managers' Adoption of Technological Innovation" with Amanda Carlson [*data collection*]

## 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)

## INVITED PRESENTATIONS

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### *University Workshop Series*

Bentley University	[2016, 2017]
DePaul University	[2015, 2020]
Rutgers University	[2014, 2019]
Texas Tech University	[2021]
Villanova University	[2017]
University of Cincinnati	[2022 ( <i>scheduled</i> )]
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]
Audit Midyear Meeting	
▪ Concurrent Session	[2013, 2015-2018, 2021, 2022]
▪ CAQ Research Pitches	[2019]
ABO Research Conference	[2012, 2020]
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]

## GRANTS [Totaling \$128,500]

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### *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, *continued*

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### **Grants Awarded**

KPMG Academic Research Program Grant (\$25,000)	[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

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### *University of Louisville* [2019 – Present]

- Audit and Assurance Services (ACCT 430) – Undergrad (*Fall & Spring*)
- Advanced Audit Theory and Practice – 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

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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]
Recruiting Committee [ <i>Chair</i> ]	[2020 – Present]

#### University-wide

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]
LGBT+ Faculty & Staff Employee Resource Group [ <i>Treasurer</i> ]	[2021 – 2022]

### *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]  
Kimberly Walker (UW-Madison) [Member]

*University of Wisconsin-Milwaukee*  
*Virginia Tech University*

## ACADEMIC SERVICE, *continued*

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### *Journal & Conference Service*

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>Contemporary Accounting Research</i>	[2017 – present]
Ad hoc Reviewer – <i>AUDITING: A Journal of Practice &amp; Theory</i>	[2021 – present]
Ad hoc Reviewer – <i>Accounting Horizons</i>	[2016 – present]
Ad hoc Reviewer – <i>Managerial Accounting Journal</i>	[2016 – present]
Ad hoc Reviewer – <i>The Accounting Review</i>	[2021 – present]

## EXTERNAL SERVICE

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AICPA Financial Instruments Task Force [ <i>Appointed</i> ]	[2016 – 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 Audit Committee [ <i>Appointed</i> ]	[2015 – 2018; 2021 - 2024]

## PROFESSIONAL EXPERIENCE

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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]
Beta Alpha Psi, Accounting Honorary Fraternity	[2001]
Beta Gamma Sigma ( <i>Life Member</i> )	[2014]