

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

Assistant Professor of Accounting
University of Louisville
dereck.barr-pulliam@louisville.edu

ADDRESS

School of Accountancy, Room 250
College of Business
Louisville, KY 40292

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 *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

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

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. (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*, **Forthcoming**

PUBLICATIONS (continued)

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)

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)*

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

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 2nd 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 3rd round review at Journal of Accounting Research (JAR)*

Barr-Pulliam, D., S. 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. *Preparing for 2nd round review at Auditing: A Journal of Practice & Theory (AJPT)*

WORKING PAPERS (Stage)

“The Auditor-Valuation Specialist Cooperative Alliance in the Fair Value Audit of Complex Financial Instruments” with Jennifer Joe, Stephani Mason, and Kerri-Ann Sanderson [*Under 1st round review at The Accounting Review (TAR)*].

“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*]

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

“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*]

“Factors Related to Auditors’ and Managers’ Adoption of Technological Innovation” with Amanda Carlson [*data collection*]

INVITED PRESENTATIONS

University Workshop Series

Bentley University	[2016, 2017]
DePaul University	[2015, 2020]
Rutgers University	[2014, 2019]
Texas Tech University	[2021 (<i>scheduled</i>)]
Villanova University	[2017]
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 (<i>rescheduled for June 2021</i>)]
Hawaii Accounting Research Conference	[2020, 2021]
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]
▪ 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]

RELEVANT TEACHING EXPERIENCE

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)

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)

GRANTS [Totaling \$103,500]

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]

ACADEMIC SERVICE

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)

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>Accounting Horizons</i>	[2016 – present]
Ad hoc Reviewer – <i>Managerial Accounting Journal</i>	[2016 – present]
Ad hoc Reviewer – <i>AUDITING: A Journal of Practice & Theory</i>	[2018 – present]

EXTERNAL SERVICE

AICPA Financial Instruments Task Force [<i>Appointed</i>]	[2016 – present]
University of Louisville Alumni Club [<i>Board of Directors</i>]	[2020 – present]
Build Back Better Together Louisville [<i>Appointed</i>]	[2020 – 2021]
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 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]

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 in Tennessee [<i>Inactive</i>])	[2004 – present]
The Institute of Internal Auditors	[2004 – present]

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