

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

School of Accountancy, Room 250
College of Business

Louisville, KY 40292
dereck.barr-pulliam@louisville.edu

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

PUBLICATIONS (*reverse chronological order*)

Zimmerman, A., D. Barr-Pulliam, M. Minutti-Meza, and J-S Lee. (2023) The Determinants and Consequences of Auditors' Use of Specialists. *Journal of Accounting Research* 61(4): 1363-1418.

Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including D. Barr-Pulliam]. (2023). The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education* 38(4): 1-28.

Meeks, A. G. and D. Barr-Pulliam. (2023). 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* 26: 25-42.

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.

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.

Practitioner Summaries & Comment Letters

Barr-Pulliam, D., H. Brown-Liburd, and A. G. Carlson (2022). Do Audit Data Analytics Influence Juror Perceptions of Audit Quality and Auditor Negligence? *Current Issues in Auditing* 17 (2): C1-C12.

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.

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

PUBLICATIONS [continued] (*reverse chronological order*)

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*. [[Registered Report](#)]

Barr-Pulliam, D. (2016). 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**

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

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.

- Under 2nd round review at *Auditing: A Journal of Practice & Theory*

Barr-Pulliam, D., M. Eulerich, and N. Ratzinger-Sakel. The Effect of the Internal Audit Function's Perceived Assurance Versus Advisory Purpose on the External Auditor's Reliance Decision.

- Under 2nd round review at *International Journal of Auditing*

Barr-Pulliam, D., C. Calvin, M. Eulerich, and A. Maghakyan. Audit Evidence, Technology and Judgement: A Review of the Literature in Response to ISA 500.

- Under 2nd round review at *Journal of International Financial Management & Accounting*
- Submitted to the IAASB in response to proposed changes to International Standard on Auditing (ISA) 500 (Revised): *Audit Evidence*

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.

- Revising for 3rd Round Review at *Auditing: A Journal of Practice & Theory*

Barr-Pulliam, D., S. Mason, and K. Sanderson. The Determinants of Valuation Service Providers' Judgments at the Individual and Firm Levels.

- Revising for 2nd round review at *Journal of Financial Reporting*
- Accepted for 2022 Improving Financial Reporting Conference (October 2022)

Barr-Pulliam, D., J. Joe, S. Mason, and K. Sanderson. How Valuation Specialists Influence Fair Value Measurements.

- Under review [1st Round] at *The Accounting Review*
- *Winner of Best Behavioral Paper Award* (2022 Audit Midyear Meeting)

WORKS IN PROGRESS (*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 [*revising manuscript*]

“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*]

- *Received a 2021 CAQ Access to Audit Personnel Grant*

“Embracing a Paradoxical Environment to Promote Technological Advancements in Auditing: Perspectives from Auditors in the Field” with Kimberly Walker and Helen Brown-Liburd [*revising manuscript*]

“Believe Who You Trust: Auditor Source Credibility, PCAOB Inspection Outcomes, and Non-Professional Investor Judgments” with Stephani Mason and Leah Muriel [*revising manuscript*]

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

INVITED PRESENTATIONS *(alphabetical order)*

University Workshop Series

Bentley University	[2016, 2017]
DePaul University	[2015, 2020]
Emory University	[2023]
Oklahoma State University	[2022]
Rutgers University	[2014, 2019]
Texas Tech University	[2021]
University of Cincinnati	[2022]
University of Kansas	[2018]
University of Louisville	[2018, 2020, 2021, 2023]
University of Mississippi	[2021]
University of Nevada-Las Vegas	[2018]
University of Wisconsin-Madison	[2014, 2016, 2017, 2018]
Villanova University	[2017]
Virginia Tech University	[2023]

Research Conferences & Symposia

Canadian Public Accountability Board (CPAB)	[2023]
AFAANZ Conference	[2023]
Improving Financial Reporting Conference (JFR)	[2022]
Accounting DSA Faculty Alumni Workshop	[2019]
East Coast Behavioral Accounting Workshop	[2020]
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, 2023]
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]*

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]

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

PRESS MENTIONS

- [“ChatGPT bombs accounting class”](#) – *Accounting Today* (April 24, 2023)
- [“In a Battle Between ChatGPT and Accounting Students, the Students Won”](#) – *CPA Practice Advisor* (April 25, 2023)
- [“Academics Pitted Human Accounting Students Against GPT-3, Students Won”](#) – *Going Concern* (April 24, 2023)
- [“Accounting's First Crowd-Sourced Study Tackles ChatGPT in Education”](#) – *PR Newswire* (April 19, 2023)
- [“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 [2019 – Present]

- Audit and Assurance Services (ACCT 430) – Undergrad
 - One Section during *Fall 2019, Spring 2020, Fall 2020, Spring 2021, Fall 2021*
- Accounting Capstone (ACCT 411) – Undergraduate
 - One Section during *Fall 2022*
- Advanced Audit Theory and Practice (MAC 620) – Graduate
 - Sole instructor during *Spring 2020, Spring 2021, Spring 2022, Spring 2023*

University of Wisconsin-Madison [2014 – 2019]

- Financial Reporting I (AIS 301/701) – Cross-listed as Undergraduate and Graduate
 - Two sections during *Fall 2014, Fall 2015, Fall 2016*
- Audit and Assurance Services (AIS 630) – Undergraduate
 - Three sections during *Spring 2017, Spring 2018, Spring 2019*

University of Mississippi [2010 – 2013]

- Introductory Accounting (ACCY 201 & 202) – various sections during *Fall, Spring and Summer*

ACADEMIC SERVICE

University of Louisville

College of Business & School of Accountancy

Master of Accountancy Program Committee (School of Accountancy) [2019 – Present]
Faculty Recruiting Committee [*Chair*] [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 [*Treasurer*] [2021 – 2022]
*Commission on Diversity and Racial Equality (CODRE) [*Commissioner*] [2020 – 2023]
Cardinal Anti-Racist Agenda (CARA) Committee [Fall 2020]
*Family and Medical Leave Policy Committee [2020 – 2021]

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]

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

ACADEMIC SERVICE [continued]

Dissertation Committee Service (Student Placement)

Amy Tegeler (UW-Madison) [Member]

University of Wisconsin-Milwaukee

Kimberly Walker (UW-Madison) [Member]

Virginia Tech University

Pilar Prather (University of Louisville) [Member]

In Process

Journal & Conference Service

Editorial Board, *Current Issues in Auditing*

[July 2022 – June 2025]

Editorial Board, *Accounting Horizons*

[May 2021 – May 2024]

Editorial Board, *Journal of Information Systems*

[June 2020 – June 2023]

Ad hoc Reviewer – *Management Science*

[2023 – present]

Ad hoc Reviewer – *Management Accounting Research*

[2023 – present]

Ad hoc Reviewer – *The Accounting Review*

[2021 – present]

Ad hoc Reviewer – *Issues in Accounting Education*

[2020 – present]

Ad hoc Reviewer – *European Accounting Review*

[2019 – present]

Ad hoc Reviewer – *Contemporary Accounting Research*

[2017 – present]

Ad hoc Reviewer – *Journal of Emerging Technologies in Accounting*

[2017 – present]

Ad hoc Reviewer – *AUDITING: A Journal of Practice & Theory*

[2015 – present]

Ad hoc Reviewer – *International Journal of Auditing*

[2015 – present]

Ad hoc Reviewer – *Managerial Auditing Journal*

[2016 – 2021]

EXTERNAL SERVICE

Association of International Certified Professional Accountants (AICPA)

- *Financial Instruments Task Force [*Appointed*]

[2016 – present]

- *National Accreditation Commission (NAC) [*Appointed*]

[2022 – 2024]

*University of Louisville Alumni Club [*Board of Directors*]

[2020 – present]

KPMG PhD Project

- *Hall of Fame Selection Committee [*Appointed*]

[2023 – 2025]

- ADSA Planning Committee [*Elected*]

[2011; 2012]

- Faculty Alumni Association

- Virtual Workshop Co-Coordinator [*Co-Creator*]

[2016 – 2022]

- Mentoring Group Co-Coordinator [*Co-Creator*]

[2016 – 2022]

- ADSA Planning Committee – Faculty Advisor [*Appointed*]

[2021 – 2023]

- Annual Conference Planning Committee [*Appointed*]

[2018 – 2019]

American Accounting Association

- *AAA Education Committee [*Appointed*]

[3yr Term ending August 2026]

- *AAA Membership Committee [*Appointed*]

[2020 – 2023]

- *AAA Research Committee [*Appointed*]

[2017 – 2020]

- *AAA Cook Prize Nominator [*Appointed*]

[2023]

- International Section Research Committee [*Appointed*]

[2018 – 2019]

- Information Systems Section Membership Committee

[2018 – 2019]

- Auditing Section

- Standards Committee [*Appointed*]

[2015 – 2016]

- Nominating Committee [*Elected*]

[2020-2021; 2022-2023]

- Doctoral Consortium [*Appointed*]

[2016; 2023]

- Diversity Section

- Midyear Meeting Co-Chair [*Appointed*]

[2015; 2016]

- AAA Annual Meeting Co-Chair [*Appointed*]

[2020; 2021]

Int'l Association for Accounting Education and Research [*Appointed*]

[2022 – present]

UNT Accounting Research Conference [Conference Reviewer]

[2019, 2021]

DERECK BARR-PULLIAM, Ph.D., CPA, CIA

Assistant Professor of Accounting

University of Louisville

EXTERNAL SERVICE [continued]

Canadian Accounting Association [Conference Reviewer]	[2018 – present]
Deloitte Audit Innovation Campus Challenge Advisor	[2016; 2017; 2018]
Phi Beta Sigma Fraternity, Incorporated	
▪ *Audit Committee [<i>Appointed</i>]	[2018-2019; 2022-2023]

**Executive Level Committee*

HONORS & AWARDS

Best Behavioral Paper Award (Audit Midyear Meeting)	[2022]
Meritorious Service (Diversity Section of AAA)	[2016, 2017, 2020, 2021]
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]

PROFESSIONAL EXPERIENCE

Deloitte & Touche	Associate Auditor	[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 Public Accountant [TN (<i>Inactive</i>)])	[2004 – present]
The Institute of Internal Auditors (Certified Internal Auditor)	[2004 – present]