

STEPHEN J. PERREAULT

Providence College

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Department of Accountancy
School of Business
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EDUCATION

University of Massachusetts Amherst, Ph.D in Accounting, Minor: Psychology (2011)
University of Rhode Island, Masters in Accounting (2003)
West Virginia University, B.S. in Business Administration, Major: Accounting (2002)

ACADEMIC EMPLOYMENT

Associate Professor, Providence College (July 2017 – present)
Assistant Professor, Providence College (August 2013 – June 2017)
Assistant Professor, Bryant University (August 2011 – July 2013)
Instructor, University of Massachusetts Amherst (August 2007 – June 2011)

REFEREED PUBLICATIONS:

- Perreault, S., J. Wainberg, and B. Luippold. “The impact of client error-management climate and the nature of the auditor-client relationship on external auditor reporting decisions.” Forthcoming, *Behavioral Research in Accounting*.
- Berger, L., S. Perreault, and J. Wainberg. 2017. “Hijacking the moral imperative: How financial incentives can discourage whistleblower reporting.” *Auditing: A Journal of Practice and Theory* 36 (3): 1-14.
- Perreault, S., T. Kida, and M.D. Piercey. 2017. “The relative effectiveness of simultaneous versus sequential negotiation strategies in auditor-client negotiations.” *Contemporary Accounting Research* 34 (2): 1048-1070.
- Wainberg, J. and S. Perreault. 2016. “The unintended consequence of whistleblower protections: How explicit protections activate implicit threats.” *Behavioral Research in Accounting* 28 (1): 83-93.
* Press coverage at *Wall Street Journal Risk Report*, *CFO Magazine*, *Bloomberg BNA*, *Accounting Today*, and *Accounting Web*.
- Blinc, D., S. Perreault, and X. Zheng. 2016. “An exploratory examination of order effects On CPA exam passage timeliness. *Journal of Accounting Education* 36 (3): 65-74.

- Blinc, D., S. Perreault, and X. Zheng. 2016. "Do accounting faculty characteristics impact CPA exam performance? An investigation of nearly 700,000 examinations." *Issues in Accounting Education* 31 (3): 291-300.
- Perreault, S. 2015. "Old World Baked Good: An applied exercise to demonstrate attribute sampling." *Journal of the International Academy for Case Studies* 2 (6): 251-254.
- Luippold, B.L., S. Perreault, and J. Wainberg, 2015. "Five ways to overcome confirmation bias." *Journal of Accountancy* 219 (2): 30-32.
- Perreault, S. 2015. "Does disclosure of D&O liability insurance policies influence investor perceptions of earnings management?" *Journal of Forensic & Investigative Accounting* 7 (1): 83-109.
- Folami, L., M. Mason, and S. Perreault. 2013. "Factors to consider when evaluating the competence of a financial expert witness." *The CPA Journal* 83 (11): 55-57.
- Perreault, S., and T. Kida. 2011. "The relative effectiveness of persuasion tactics in auditor-client negotiations." *Accounting, Organizations & Society* 36 (8): 534-547.

RESEARCH IN PROGRESS

- Luippold, B.L., S. Perreault, and D. Plumlee. "The relative impact of professionalism and cynicism on auditor decisions."
- Earley, C., S. Kuselias, and S. Perreault. "The effect of non-audit tax service provision on knowledge sharing."
- Lauck, J., S. Perreault, J. Rakestraw, and J. Wainberg. "The effort of ego depletion on the outcome of auditor fraud interviews."
- Perreault, S. and J. Wainberg. "How do client personality factors affect auditor risk assessments?"
- Perreault, S. "An introduction to manipulation and visualization of accounting data using Python."

AWARDS

- Providence College School of Business Research Excellence Award (2017)
- Providence College School of Business Teaching Innovation Award (2017)
- Providence College Faculty Excellence Award (December 2016)
- Northeast Region Meeting* Best Education Paper Award (2014)
- AAA New Faculty Consortium Participant (2012)
- University of Massachusetts Outstanding Doctoral Student Teaching Award (2011)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Participant (2010)
- University of Texas Accounting Research Conference Participant (2010)

RESEARCH GRANTS

PCSB Faculty Fund for Research and Development (2016)
PCSB Faculty Fund for Research and Development (2014)
NASBA Education Research Grant (2013)
PwC Inquiries Grant (2013)
D. Eccles College of Business Behavioral Research Grant (2013)

REFEREED PRESENTATIONS

Annual Meeting, American Accounting Association, August 2016, New York, NY. “Do college course grades impact CPA exam performance?”

Annual Congress, European Accounting Association, April 2016, Maastricht, Netherlands. “The relative impact of professionalism and cynicism on audit decisions.”

Annual Meeting, American Accounting Association, August 2015, Chicago, IL. “What section should you take first? An exploratory examination of order effects on CPA exam passage timeliness.”

Auditing Section Mid-Year Meeting, American Accounting Association, January 2015, Miami, FL. “Hijacking the moral imperative: How financial incentives can discourage whistleblower reporting.”

ABO Mid-Year Meeting, American Accounting Association, October 2014, Philadelphia, PA. “Hijacking the moral imperative: How financial incentives can discourage whistleblower reporting.”

Annual Meeting, American Accounting Association, August 2014, Atlanta, GA. “The unintended consequence of whistleblower protections: How explicit protections activate implicit threats.”

Annual Meeting, American Accounting Association, August 2014, Atlanta, GA. “Does accounting faculty specialization impact CPA exam performance? An investigation of nearly 700,000 examinations.”

Annual Conference, Canadian Academic Accounting Association, June 2014, Edmonton, Alberta, Canada. “Hijacking the moral imperative: How financial incentives can discourage whistleblower reporting.”

Public Interest Section Mid-Year Meeting, American Accounting Association March 2014, San Diego, CA. “Does error management climate impact auditor reporting decisions? An investigation into the inter-organizational effects of tone at-the top.”

Northeast Regional Meeting, American Accounting Association October 2013, Hartford, CT. “Old World Baked Goods: A class exercise to demonstrate the audit risk model.”

Annual Meeting, American Accounting Association, August 2013, Anaheim, CA. “Does error management climate impact auditor reporting decisions? An investigation into the inter-organizational effects of tone at-the top.”

Annual Meeting, American Accounting Association, August 2012, Washington, DC. “The relative effectiveness of simultaneous versus sequential negotiation strategies in auditor-client negotiations.”

Audit Section Mid-Year Meeting, American Accounting Association, January 2012, Savannah, GA. “The relative effectiveness of simultaneous versus sequential negotiation strategies in auditor-client negotiations.”

Audit Section Mid-Year Meeting, American Accounting Association, January 2012, Savannah, GA. “Securities litigation: Examining the disciplining mechanism.”

Brigham Young University Accounting Research Symposium, September 2011, Provo, UT. “The relative effectiveness of simultaneous versus sequential negotiation strategies in auditor-client negotiations.”

Mid-Atlantic Region Meeting, American Accounting Association, April 2011, Baltimore, MD. “The effect of disclosure of directors’ and officers’ liability insurance coverage and incentive compensation on investor judgments: An experimental investigation.”

Public Interest Section Mid-Year Meeting, American Accounting Association, March 2011, Chicago, IL. “The effect of disclosure of directors’ and officers’ liability insurance coverage and incentive compensation on investor judgments: An experimental investigation.”

Annual Meeting, American Accounting Association, August 2010, San Francisco, CA. “The relative effectiveness of persuasion tactics in auditor client negotiations.”

Auditing Section Mid-Year Meeting, American Accounting Association January 2010, San Diego, CA. “The relative effectiveness of persuasion tactics in auditor client negotiations.”

INVITED PRESENTATIONS

Rhode Island Association of Accounting Professors Fall Meeting, November 2016, Warwick, RI. “How data analytics can be integrated into the classroom.”

Northeast Region Meeting, American Accounting Association, October 2016, Quincy, MA. “Order effects on CPA exam passage timeliness and a summary of other research on CPA exam performance.”

Eastern and Western Regional Meetings, National Association of State Boards of Accountancy, August 2014, Louisville, KY. “Does accounting faculty specialization impact CPA exam performance?”

Hybrid Higher Ed Conference, April 2014, Providence, RI. “Using in-class games to teach basic business concepts.”

Rhode Island Association of Accounting Professors Fall Meeting, March 2014, Warwick, RI. “Using in-class games to teach basic auditing concepts.”

COURSES TAUGHT

Accounting Policy (Providence College)
Auditing (Providence College, Bryant University)
Computer Applications in Business I (Providence College)
Introduction to the Profession (Providence College)
Principles of Financial Accounting (Bryant University)
Principles of Managerial Accounting (University of Massachusetts)

ACADEMIC SERVICE

Editorial Boards

Editorial Board Member, *Auditing: A Journal of Practice and Theory*
(June 2017 – present)

External Service

Chair, Membership and Regional Coordinators Committee, Auditing Section of the American Accounting Association (June 2017 – present)

Vice Chair, Membership and Regional Coordinators Committee, Auditing Section of the American Accounting Association (June 2016 – May 2017)

Northeast Region Coordinator, Regional Coordinators Committee, Auditing Section of the American Accounting Association (August 2015 – August 2016)

Co-Chair, Mid-Year Meeting, Public Interest Section of the American Accounting Association (March 2015)

Ad-hoc Reviewer:

Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
Contemporary Accounting Research
Global Perspectives on Accounting Education
International Journal of Auditing
Managerial Auditing Research

Conference Reviewer

AAA Accounting Behavior and Organizations Section Mid-Year Meeting (2011 – present)
AAA Annual Meeting (2007 – present)
AAA Auditing Section Mid-Year Meeting (2009 – present)
AAA Public Interest Section Mid-Year Meeting (2011 – present)
Northeast Region Meeting, American Accounting Association (2011 – present).

Conference Discussant

AAA Auditing Section Mid-Year Meeting (2009, 2011, 2015 – present).
AAA Annual Meeting (2012 – present)
AAA Northeast Region Meeting (2013 – present)
AAA Public Interest Section Mid-Year Meeting (2011, 2015)

INSTITUTIONAL SERVICE

Providence College

School of Business Assurance of Learning Committee (August 2017 – present)
School of Business Undergraduate Program Review Committee (April 2016 – present)
PC Accounting Association, Faculty Advisor (June 2017 – present)
PC / PwC Challenge Competition, Faculty Coordinator (Spring 2016 – present)
PC Undeclared Advising Program, Advisor (June 2014 – present)
PC Academic Major / Minor Fair, Faculty Representative (Fall 2013 – present.
PC Open House, Faculty Representative (Fall 2013 – present)
School of Business Intellectual Contributions Committee (August 2014 – August 2016)
PC New Faculty Summer Match Program, Faculty Representative (August 2014 August 2016)
PC Coffee with the Professors, Faculty Representative (2013 – 2015)

Bryant University

Academic Grievance Committee (Fall 2012 – Spring 2013)
Academic Major Fair, Faculty Representative (Fall 2012 – Spring 2013)
Commencement Exercises, Lector (May 2012)
Accounting Association Networking Night, Faculty Representative (2011)

PROFESSIONAL EXPERIENCE

Senior Auditor, KPMG LLP. Providence, RI. (2003 – 2007)
Accountant, Fleet National Bank. Providence RI. (2002 – 2003)

CERTIFICATIONS

Certified Public Accountant, State of Rhode Island #3351

DEVELOPMENT ACTIVITIES

Data Driven Decision Making: The PwC Approach. Coursera (November 2016)

Learning Circles @ PC. Center for Catholic and Dominican Studies (April 2014 – May 2016)

Assessing Oral Communications Skills. Providence College Center for Teaching Excellence (November 2015)

Effectively Evaluating Written Assignments Providence College Writing Center (October 2014)

VOLUNTEER WORK

Baptism Ministry Instructor, St. Philip Church, Smithfield, RI (May 2015 – present).

Instructor, Financial Literacy 101, Community College of Rhode Island, Warwick, RI (September 2013 – September 2014).

PC/PwC/ St. Mary's Service Day. North Providence, RI (April 2014).

PERSONAL

Hobbies include travelling with family, music (guitar and banjo), studying the French language and culture, and computer programming