

M. David Piercey, Ph.D.

John F. Kennedy Endowed Professor and Accounting Department Chair
Curriculum Vitae

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Background

Dave Piercey has been on the accounting faculty at the University of Massachusetts Amherst (“UMass”) since 2006, where he is currently the John F. Kennedy Endowed Professor and Accounting Department Chair, after serving as the Accounting PhD Program Coordinator. Prior to his position at UMass, Dave earned his BS and MAcc degrees in accounting at Brigham Young University, worked as an auditor for KPMG and as the accounting controller of Standard Life & Casualty Insurance Company (where he has since served on the Board of Directors), and completed his PhD in accounting at the University of Illinois (where he was a Deloitte Doctoral Fellow). Dave’s research examines judgment and decision making in auditing and financial accounting contexts, and he is currently an Editor of *Accounting, Organizations and Society*, and a past Editor of *Auditing: A Journal of Practice & Theory*. His teaching focuses on financial accounting, auditing, and doctoral education. In addition, he is actively involved in the service, institution building, and outreach missions of the Isenberg School of Management. Dave enjoys spending time with his wife Andrea and their three children.

Research

Publications

- Kang, Piercey & A. Trotman (forthcoming). “Does an Audit Judgment Rule Increase or Decrease Auditors’ Use of Innovative Audit Procedures?” *Contemporary Accounting Research*, in press.
- Guggenmos, Piercey & Agoglia (2018). “Custom Contrast Testing: Current Trends and a New Approach,” *The Accounting Review*, Volume 93, Issue 5 (September): p. 223-244.
- Perreault, Kida & Piercey (2017). “The Relative Effectiveness of Simultaneous versus Sequential Negotiation Strategies in Auditor-Client Negotiations,” *Contemporary Accounting Research*, Volume 34 Issue 2 (Summer): p. 1048-1070.
- Bowlin, Hobson & Piercey (2015a). “The Effects of Auditor Rotation, Professional Skepticism, and Interactions with Managers on Audit Quality,” *The Accounting Review*, Volume 90 Issue 4 (July): p. 1363-1393.
- Bowlin, Hobson & Piercey (2015b). “Surprising Effects of Mandatory Auditor Rotation on Audit Quality,” *Global Knowledge Gateway*, publication invited by the International Federation of Accountants (IFAC), New York, NY, December 15.
- Luippold, Kida, Piercey & Smith (2015). “Managing Audits to Manage Earnings: The Impact of Diversions on an Auditor’s Detection of Earnings Management,” *Accounting, Organizations and Society*, Volume 41 (February): p. 39-54.
- Fanning, Agoglia & Piercey (2015). “Unintended Consequences of Lowering Disclosure Thresholds,” *The Accounting Review*, Volume 90 Issue 1 (January): p. 301-320.
- Fanning & Piercey (2014). “Internal Auditors’ Use of Interpersonal Likability, Arguments and Accounting Information in a Corporate Governance Setting,” *Accounting, Organizations and Society*, Volume 39 Issue 8 (November): p. 575-589.

- Wainberg, Kida, Piercey & Smith (2013). "The Impact of Anecdotal Data in Regulatory Audit Firm Inspection Reports," *Accounting, Organizations and Society*, Volume 38 Issue 8 (November): p. 621-636.
- Piercey (2011). "Documentation Requirements and Quantified vs. Qualitative Audit Risk Assessments," *Auditing: A Journal of Practice & Theory*, Volume 30 Issue 4 (November): p. 223-248.
- Peecher, Piercey, Rich & Tubbs (2010). "The Effects of a Supervisor's Active Intervention in Subordinates' Judgments, Directional Goals, and Perceived Technical Knowledge Advantage on Audit Team Judgments," *The Accounting Review*, Volume 85 Issue 5 (September): p. 1763-1786.
- Piercey (2009). "Motivated Reasoning and Verbal vs. Numerical Probability Assessment: Evidence from an Accounting Context," *Organizational Behavior and Human Decision Processes*, Volume 108 Issue 2 (March): p. 330-341.
- Peecher & Piercey (2008). "Judging Audit Quality in Light of Adverse Outcomes: Evidence of Outcome Bias and Reverse Outcome Bias," *Contemporary Accounting Research*, Volume 25 Issue 1 (Spring): p. 243-274.

Selected Working Papers

- Pickerd & Piercey. "The Opposite Effects of Estimate Uncertainty on Jurors' Judgments and Attorneys' Settlement Negotiations in Auditor Negligence Litigation"
- Saiewitz & Piercey. "Too Big to Comprehend? A Research Note on How Large Number Format Affects Voter Support for Government Spending Bills"
- Buchanan & Piercey. "How Simple Changes to Workpaper Language and Tick Marks Can Curtail the Ghost Ticking of Audit Procedures."
- Sealy, Agoglia & Piercey. "When Doing Good Backfires: The Effects of Corporate Social Responsibility Fit on the Decisions of Short- and Long-Term Investors."
- Buchanan & Piercey. "The Impact of Forecast Roundness, Forecast Uncertainty, and Managers' Language on Investors' Judgments."
- Fanning & Piercey. "Mere Packaging Effects and Investors' Preferences for Corporate Bonds."
- Piercey, Simon and Smith. "Are Industry-Specialist Auditors Held More Liable or Less Liable for Management Fraud?"

Invited Research Workshop Presentations

- Brigham Young University, spring 2018
- New England Behavioral Accounting Research Series (NEBARS, Bentley University, Boston College, Boston University, Northeastern University, and Suffolk University), spring 2017
- University of Kentucky, fall 2016
- Queen's University (Canada), spring 2016
- Georgia State University, fall 2015
- University of Massachusetts Amherst, Institute for Social Science Research Methodology Summit, summer 2015
- University of Massachusetts Amherst, Department of Marketing research workshop, spring 2015
- Georgia Institute of Technology ("Georgia Tech"), fall 2013
- University of Mississippi ("Ole Miss"), fall 2013
- Nanyang Technological University (Singapore), fall 2012
- North Carolina State University, fall 2011
- University of Massachusetts Amherst, fall 2010
- University of Nevada Las Vegas, fall 2010

- University of Massachusetts Amherst, fall 2009
- Northeastern University, fall 2008
- Cornell University, spring 2008
- Georgia State University, fall 2006
- Indiana University, spring 2006
- Michigan State University, spring 2006
- University of Alberta, spring 2006
- University of Massachusetts Amherst, spring 2006
- University of Washington, spring 2006
- University of Waterloo, spring 2006
- Washington University, spring 2006
- University of Illinois, spring 2005
- University of Illinois, fall 2003

Accounting Research Conference Presentations and Proceedings

- American Accounting Association (AAA) Annual Meeting, 2006, 2008, 2009, 2010 (2 papers), 2011, 2012 (2), 2015
- AAA Accounting Behavior and Organizations Research Conference, 2007, 2009, 2010, 2016 (2), 2017, 2018
- AAA Audit Midyear Meeting, 2005, 2008, 2010, 2012 (2), 2018
- AAA Midsouth Consortium, 2012
- Brigham Young University Accounting Research Symposium, 2004, 2009 (2), 2010 (2), 2011 (2), 2013, 2015
- *Contemporary Accounting Research* Conference, 2006
- Duke University Behavioral Decision Research in Management Conference, 2008
- Lehigh University Conference on Financial Reporting, Auditing, and Governance, 2010
- International Symposium on Audit Research, 2008 (2), 2018

Scholarly Awards and Recognition

- John F. Kennedy Endowed Professorship, 2018 – present.
- John Spinney Faculty Fellow in Accounting, 2015 – 2018.
- Isenberg School of Management Summer Research Stipends, summer 2007 – present.
- Center for Audit Quality Access to Audit Personnel Research Grant, May 2016.
- Isenberg School of Management Outstanding Researcher Award, April 2015.
- Research featured in 19 popular business press articles, by *Accountancy Age*, *Accounting Web*, *Accounting Today*, *Accounting Weekly*, *CFO Magazine*, *Compliance Weekly*, *Contabilidade Financeira (Financial Accounting, Brazil)*, *CPA2Biz*, *Edgar Online*, *Financial Director (United Kingdom)*, *FSR (Denmark)*, *Institute of Internal Auditors*, *The Practicing CPA*, *Thomson Reuters Accounting & Compliance Alert*, *The Wall Street Journal Online*, *WebCPA*, 2010 – present.
- Exceptional Merit Award, University of Massachusetts Amherst, January 2014.
- *Auditing: A Journal of Practice & Theory* Best Paper Award, American Accounting Association (“AAA”) Audit Midyear Meeting, awarded to Piercey (2011, *AJPT*), January 2014.
- Faculty Marshall (one of two faculty selected university-wide by the Provost), Undergraduate Commencement, University of Massachusetts Amherst, May 2013.
- PricewaterhouseCoopers INquires Research Grant, April 2011.
- Outstanding Emerging Scholar Award, for Fanning, Agoglia & Piercey (2015, *The Accounting Review*), AAA Accounting, Behavior & Organizations Research Conference, October 2010.
- Isenberg School of Management Outstanding Researcher Award, May 2010.
- Best Paper Award, AAA Audit Midyear Meeting, for Luippold et al. (2014, *AOS*), January 2010.

- Outstanding Emerging Scholar Award Winner, AAA Accounting Behavior & Organizations Research Conference, for Fanning & Piercey (2014, *AOS*), October 2009.
- Tied for best paper and lead conference paper in the conference's only plenary (rather than concurrent) session, International Symposium on Audit Research, for Peecher et al. (2010 *The Accounting Review*), May 2008.
- Best Doctoral Dissertation Award, AAA Accounting Behavior & Organizations Research Conference (awarded to one behavioral accounting dissertation internationally), October 2007.
- Over 130 Social Science Research Network Top Ten Downloads List appearances, including 20 All-Time Downloads Lists, 2006-present.
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, June 2005
- Marvin and Nancy Dennis Doctoral Fellowship Award, University of Illinois, 2004-2006
- Deloitte & Touche Doctoral Fellowship Award (awarded to 10 top doctoral students nationally), 2003-2005
- University of Illinois Doctoral Fellowship Award, 2003-2005
- Victor L. Bernard Memorial Scholar Award, University of Illinois, 2003-2004
- Lehigh University Conference on Financial Reporting, Auditing, and Governance, 2010

Teaching

Doctoral-Level Teaching: Administration

- Accounting Doctoral Program Coordinator and Chair of Accounting Doctoral Program Committee, UMass, 2014–2017
- Comprehensive coursework examination committee chair, 2015–2017
- Comprehensive coursework examination committee member, 2015 (hospitality & tourism management), 2018 (hospitality & tourism management)

Doctoral-Level Teaching: Dissertation Committees

- Chair of dissertation committee: Kyle Stubbs (co-chair, current PhD student), Chez Sealy (co-chair, PhD '18), Matt Starliper (co-chair, PhD '18), Jess Osgood (PhD '17), Jeffrey Pickerd (PhD '16)
- Committee member: Mary Kate Dodgson (PhD '17), Kawon Kim (PhD '17, hospitality & tourism management), Stephen Kuselias (PhD '16) Ryan Guggenmos (PhD '15), Aaron Saiewitz (PhD '14), Stephen Perreault (PhD '11), Kirsten Fanning (PhD '10), James Wainberg (PhD '10), Benjamin Luippold (PhD '09)

Doctoral-Level Teaching: Courses

- Behavioral and Experimental Research Methods Seminar (School of Management 895R), UMass, 2014–present
- Team-teacher, Multivariate Methods for Business Research (School of Management 805), 2017–present
- Directed Research Project (School of Management 895E), UMass, 2007–present
 - Supervised: Scott Jackson (co-supervised, current PhD student), Chez Sealy (co-supervised, PhD '18), Jessica Osgood (PhD '17), Jeffrey Pickerd (PhD '16), Aaron Saiewitz (PhD '14), Kirsten Fanning (PhD '10)
- Directed Readings (School of Management 895X), UMass, 2015–2017
- Doctoral Teaching Seminar Accounting Area Coordinator and Team-Teacher (School of Management 895T), UMass, 2014–2017

Undergraduate-Level Teaching: Courses

- Intermediate Financial Reporting II (Accounting 322/School of Management 522), UMass, Fall 2013–present
- Auditing (School of Management 541), UMass, Fall 2006–2012
- Managerial Accounting (Accountancy 302), University of Illinois, 2003 and 2005

Undergraduate-Level Teaching: Honors Theses, Honors Colloquia, and Independent Study

- Auditing Honors Colloquium (School of Management 541H) or Auditing Independent Study Research Project (Accounting 398), UMass, 2008–2011
- Accounting Undergraduate Honors Thesis Committee Member (Accounting 499), UMass, 2010–2012
- Public Accounting Internship Independent Study (Accounting 398 or 398Y), UMass, 2008, 2010, and 2015

Teaching Awards and Honors

- Isenberg School of Management 2009 College Outstanding Teaching Award, UMass, April 2009
- Isenberg School of Management nominee for Lilly Teaching Fellowship, UMass, March 2008, March 2009
- Alumni Association College of Business Excellence-in-Teaching Award, University of Illinois, 2006
- Excellent rating, Center for Teaching Excellence, University of Illinois, 2005
- Fred H. Figge Distinguished Teaching Award in Accountancy, University of Illinois, 2003
- Excellent and outstanding ratings, Center for Teaching Excellence, University of Illinois, 2003

Service

Departmental Leadership

- Chair of Accounting Department, 2017–present
- Accounting Doctoral Program Coordinator, 2014–2017

Editorial Service

- Editor, *Accounting, Organizations and Society*, 2018–present
- Editor, *Auditing: A Journal of Practice & Theory*, 2017–2018
- Editorial Board Member, *Auditing: A Journal of Practice & Theory*, 2014–2017, 2018–2020
- Editorial Board Member, *Behavioral Research in Accounting*, 2014–2020

Reviewer

- *Abacus; Accounting Horizons; Accounting, Organizations and Society; The Accounting Review; Advances in Accounting; Auditing: A Journal of Practice & Theory; Behavioral Research in Accounting; Contemporary Accounting Research; European Accounting Review; Journal of Accounting and Public Policy; Organizational Behavior and Human Decision Processes; Perspectives on Psychological Science*
- Reviewer and discussant for AAA Annual Meetings, AAA ABO Research Conferences, AAA Audit Midyear Meetings, AAA FARS Midyear Meetings, University of Illinois Symposia on Audit Research, and other conferences and symposia

Selected Other Service to the Profession and Academy

- Public Accounting Report Professors' Survey Editorial Advisory Board, 2019–present
- AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize Nominations Committee ("the Cook Prize," international recognition for excellence in teaching), 2017–2018

- AAA ABO Lifetime Contribution to Behavioral Accounting Research Award Committee, 2014–2017
- External reviewer for tenure and promotion cases, 2013, 2015–2016, 2018
- AAA Accounting Behavior and Organizations (ABO) Research Conference Awards Committee, 2015–2016
- AAA ABO Best Dissertation Award Committee, 2014–2016
- AAA Auditing Section Membership and Regional Coordinators Committee, 2013–2014
- Invited doctoral consortium faculty on three-member career advice panel, AAA Auditing Doctoral Consortium, New Orleans, 2013
- Invited doctoral consortium faculty on three-member career advice panel, AAA ABO Research Conference Doctoral Consortium, Providence, 2008

Selected University and Isenberg School of Management Service

- Member, Isenberg Administrative Committee, 2017–present
- Member, Isenberg Outstanding Researcher Award Selection Committee, 2012–present (recused in 2015)
- Member, Isenberg Faculty Personnel Committee, 2015–2017
- Member and Accounting Area Coordinator, Isenberg Doctoral Program Committee, 2014–2017
- Speaker, Belmont Savings Bank Convention at UMass, 2016
- Member, Isenberg PhD Program Strategic Task Force and Outcomes Subcommittee, 2015
- Faculty Marshall, UMass Undergraduate Commencement, 2013
- Member, Dean’s Task Force on Research Impact, 2013
- Member, Isenberg Curriculum Committee, 2011–2012, 2013
- Member, Dean’s Task Force on Career and Professional Development, 2011–2012
- Co-chair, Isenberg Outstanding Doctoral Student Teacher Award selection committee, UMass 2010
- Acting University of Massachusetts professor, UMass television commercial, 2010 (http://www.youtube.com/watch?v=ptl478_-CCE)

Selected Accounting Department Service

- Chair of Accounting Alumni and Friends LinkedIn Group, 2013–present
- Chair of Accounting Senior Survey Committee, 2013–2018
- Chair of Accounting Doctoral Program Committee, 2014–2017
- Chair of Accounting Faculty Personnel Committee, 2012–2017
- Chair of Accounting Curriculum Committee, 2012–2017
- Chair, Associate Department Chair Faculty Search Committee, 2016–2017
- Co-Chair of Tenure-Stream Faculty Search Committee, 2013–2014
- Chair of Tax Lecturer Search Committee, 2011–2012
- Member of Strategic Planning and Development Committee, 2012–present
- Member of Tenure-Stream Faculty Search Committee, 2007–present
- Member of Accounting Doctoral Program Committee, 2006–present
- Member of Accounting Faculty Personnel Committee, 2008–2017
- Member of Departmental Accreditation Committee, 2011, 2013

Community Service

- Volunteer management, accounting, and auditing service for non-profit church, Massachusetts, 2019–present; Western Massachusetts, 2012–2014; Amherst, Massachusetts, 2006–2012, 2018–2019; Champaign, Illinois, 2001–2006, Charlotte, North Carolina, 2000
- Volunteer, Roya Kabuki Syndrome Program, Boston Children’s Hospital, 2018–2019

- Fundraising activities for the Foundation for Prader-Willi Research, 2014–2016
- Full-time volunteer ecclesiastical work with inner-city families and individuals for non-profit Washington D.C.–North Mission, Washington, D.C. and Baltimore, Maryland, 1993–1995
- Eagle Scout, Boy Scouts of America, 1991

Personal

In his spare time, Dave enjoys spending time with his wife and kids, seeing New England with them, eating great food, and having good intentions to exercise. He could probably run *at least* a tenth of a mile. When he can, he also enjoys following the Boston Red Sox, New England Patriots, and Utah Jazz, barbecuing, fishing, and using large power tools with important-sounding names (e.g., *miter saw*). He is a disgrace to the game of golf and has been golf-free since 2005. Most recently, he has undertaken playing REM, Ben Folds and Creedence Clearwater Revival songs on the piano, despite a lack of actual piano playing ability (if you want to get technical about it). Those who have heard him at the piano comment that his play is impressively loud.