

JEFFREY S. PICKERD

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jeffrey.pickerd@byu.edu

EDUCATION

University of Massachusetts-Amherst
PhD in Management

AMHERST, MA
May 2016
Emphasis in Accounting

BRIGHAM YOUNG UNIVERSITY
Master of Accountancy
Bachelor of Science in Accounting

PROVO, UT
April 2011

PUBLICATIONS

Haynes, C, M. Peecher, J. Pickerd, D. Zhou. Quality control systems in audit firms.

- Forthcoming at *The Accounting Review*

Maksymov, E., M. Peecher, J. Pickerd, and D. Zhou. 2024. How trial preparation factors influence audit litigation outcomes: Insights from audit litigators. *The Accounting Review* 99 (3): 373-396.

Emett, S., S. Kaplan, E. Mauldin, and J. Pickerd. 2024. Auditing with data and analytics: External reviewer perceptions of audit quality and effort. *Contemporary Accounting Research* 40 (4): 2314-2339.

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

Maksymov, E., J. Pickerd, J. Wilks, and D. Williams. The ICFR process: Perspectives of accounting executives at large public companies. *Contemporary Accounting Research* 40 (3): 1671-1703.

Hawkins, S., J. Pickerd, S. Summers, D. Wood. 2023. The development of the process mining event log generator (pmelg) tool. *Accounting Horizons*: 1-11.

Eulerich, M., A. Masli, J. Pickerd, and D. A. Wood. 2023. The Use of Technology based Audit Techniques and Its Impact on Audit Outcomes. *Contemporary Accounting Research* 40 (2): 981-1012.

Fingland, S, J. Pickerd, and M. D. Piercey. 2023. How Does High Uncertainty in Accounting Estimates Impact Auditor Litigation Risk? Opposite Effects in Jury Trials and Attorneys' Out-of-Court Settlements. *Current Issues in Auditing*. 17 (2): 1-8.

Pickerd, J., and M. D. Piercey. 2021. The effects of high estimate uncertainty in auditor negligence litigation. *Contemporary Accounting Research* 38 (4): 3182-3213.

De Meyst, K. J., D. J. Lowe, M. E. Peecher, J. Pickerd, and A. Reffett. 2021. Factors affecting the outcomes of legal claims against auditors. *Current Issues in Auditing* 15 (2): 10-16.

Maksymov, E., J. Pickerd, D. J. Lowe, M. E. Peecher, and A. Reffett. 2020. The Settlement Norm in Audit Litigation: Insights from Prominent Attorneys. *Contemporary Accounting Research* 37 (3): 1400-1443.

Pickerd, J., S. L. Summers, and D. A. Wood. 2015. An examination of how entry-level auditors respond to tone at the top vis-à-vis tone at the bottom. *Behavioral Research in Accounting* 27 (1): 79-98.

Pickerd, J., N. Stephens, S. L. Summers, and D. A. Wood. 2011. Individual accounting faculty research rankings by topical area and methodology. *Issues in Accounting Education* 26 (3):471-505.

- Best paper for Issues in Accounting Education 2011

Pickerd, J., and D. A. Wood. 2011. Problems to avoid in brainstorming fraud risks. *The CPA Journal* April: 64-65.

WORKING PAPERS

Pickerd, J. N. Waddoups, D. A. Wood, and Xiong, G. Ethics in Virtual Reality.

- Revising for third round at *Journal of Information Systems*

Emett, S., S. Kaplan, and J. Pickerd. Budgetary Pressure and the Efficiency Halo's Effect on Evidence Evaluation.

- Revising for second round at *Accounting, Organization, and Society*

Donahoo, Nicole, Christy Nielson, and Jeffrey Pickerd. A Marriage of Equals? Private Equity and the Audit Industry.

- Revising for second round at *The Accounting Review*

Emett, S., J. Pickerd, D. A. Wood. Investing in a World of Deepfakes.

- Submitted to *MISQ*

Bowlin, Kendell, J. Pickerd, D. Rimkus. Is the Pass Fail Audit Opinion Optimal? An Experimental Investigation of Alternatives.

- Submitted to *Journal of Accounting Research*

Christ, Margaret, Commerford, Benjamin, Adi Masli, Christy Nielson, Jeffrey Pickerd, Stephanie Walton. A Review

- Submitted to *Auditing: A Journal of Practice & Theory*

Patterson, B., K. Bowlin, and J. Pickerd. The dark triad and impression formation: the effects on the strategic choices of auditors and managers.

- Revising to submit to *Contemporary Accounting Research*

Emett, S., M. Eulerich, J. Pickerd, and David Wood. Automation and the Internal Audit Function.

- Revising to submit to *Journal of Information Systems*

WORKS IN PROGRESS

Pickerd, Jeffrey, Parker Reynolds, and David Wood. AI Apprentice: A Novel Learning Tool.

- Writing paper

Bonrath, Annika, Marc Eulerich, Jeffrey Pickerd, Parker Reynolds, and David Wood. Photo Audits.

- Writing paper

Argente, Lucas, Donahoo, Nicole, and Jeffrey Pickerd. SOC Reports.

- Gathering data

TEACHING

Teaching Interests

- accounting information systems, data analytics, decision making

Teacher Ratings

•	Spring 2024	Accounting Information Systems	Professor Score 4.6/5
•	Fall 2023	Accounting Information Systems	Professor Score 4.4/5
•	Spring 2023	Accounting Information Systems	Professor Score 4.4/5
•	Fall 2022	Accounting Information Systems	Professor Score 4.7/5
•	May 2022	Accounting Information Systems	Professor Score 4.3/5
•	Spring 2022	Accounting Information Systems	Professor Score 4.5/5
•	Fall 2021	Accounting Information Systems	Professor Score 4.7/5
•	May 2021	Accounting Information Systems	Professor Score 4.8/5
•	Spring 2021	Accounting Information Systems	Professor Score 4.6/5
•	Fall 2020	Accounting Information Systems	Professor Score 4.5/5
•	Spring 2020	Accounting Information Systems	Professor Score 4.0/5
•	Spring 2019	Accounting Information Systems	Professor Score 4.7/5
•	Fall 2019	Accounting Information Systems	Professor Score 4.6/5
•	Spring 2018	Accounting Information Systems	Professor Score 4.0/5
•	Fall 2018	Accounting Information Systems	Professor Score 4.5/5
•	Fall 2017	Accounting Information Systems	Professor Score 3.9/5
•	Spring 2017	Accounting Information Systems	Professor Score 3.5/5
•	Fall 2016	Accounting Information Systems	Professor Score 3.9/5

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|---|-------------|---------------------------------------|-----------------------|
| • | Fall 2014 | Introduction to Managerial Accounting | Professor Score 4.3/5 |
| • | Spring 2014 | Introduction to Financial Accounting | Professor Score 4.3/5 |
| • | Spring 2013 | Introduction to Managerial Accounting | Professor Score 4.4/5 |
| • | Spring 2012 | Introduction to Managerial Accounting | Professor Score 3.8/5 |

AWARDS

- AIS-SET Section Midyear Best Paper Award, 2025
- Outstanding Researcher and Outstanding Teacher for college, 2021
- Outstanding PhD Student Researcher for Isenberg School of Business, 2015
- AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2014
- Arthur H. Carter Graduate Scholarship Recipient, 2013
- Illinois CPA, 2011
- ORCA Grant Recipient, 2010

SERVICE

Editorial Board Member

- Editorial Board Member for *Journal of Information Systems* (2021-present)
- Editorial Board Member for *Accounting Horizon* (2024-present)

Ad-hoc reviewer

- Ad-hoc reviewer for *The Accounting Review*
- Ad-hoc reviewer for *Contemporary Accounting Research*
- Ad-hoc reviewer for *Accounting, Organizations, and Society*
- Ad-hoc reviewer for *Behavioral Research in Accounting*
- Ad-hoc reviewer for *Journal of Information Systems*
- Ad-hoc reviewer for *Accounting Horizons*
- Ad-hoc reviewer for *Journal of Emerging Technologies in Accounting*
- Ad-hoc reviewer for *Current Issues in Auditing*
- Ad-hoc reviewer for *International Journal of Information Systems*
- Ad-hoc reviewer for *Advances in Behavioral Accounting Research*
- Ad-hoc reviewer for *Auditing: A Journal of Practice and Theory*
- Ad-hoc reviewer for *Management Science*
- Ad-hoc reviewer for *Issues in Accounting Education*
- Ad-hoc reviewer for Annual Meeting
- Ad-hoc reviewer for Audit Mid-Year Meeting
- Ad-hoc reviewer for AIS Mid-Year Meeting
- Ad-hoc reviewer for Northeastern Region Meeting
- Ad-hoc reviewer for Accounting, Behavior, and Organizations Mid-Year Meeting

AIS Section Service

- Research and Publications Chair of AIS Section (2020-2022)
- AIS 2022 Midyear Meeting Coordinator
- Awards Committee Chair of AIS Section (2019-2020)

- AIS Nominations Committee Member (2024-present)
- AIS/SET 2026 Midyear Meeting Site Coordinator

Audit Section Service

- PhD PIPEline Committee Member (2024-2026)
- 2024 BYU PIPEline faculty mentor

College/Department Service

- Vice-President of Isenberg Interdisciplinary Doctoral Student Association
- Patterson School of Accountancy Faculty Senate Representative (2017-2020)
- University of Mississippi Library Committee (2022-2024)
- SOA PhD Prep Committee (2024-present)
- SOA Finding Faith in Christ Committee (2024-present)
- Undergraduate Curriculum Committee (2025-present)
- Ad-Hoc Faculty Recruiting Committee (2025)

University Service

- IRB Committee- MSB Representative (2025-present)

PhD Students Summer Paper Advisor

- Josh Simer
- Kyle Outlaw
- Brett Patterson

Dissertation Committee Assignments

- Brett Patterson (Co-chair)
- Kyle Outlaw
- Sara Gochnauer

Honor Thesis Committee Assignments

- Judge McWithey
- Vivian Francis

BYU Research Assistants

- Parker Reynolds (2024-present)
- Lucas Argente (2024-present)

ACADEMIC APPOINTMENTS

2016-2023 Assistant Professor, University of Mississippi
 2023-2024 Associate Professor, University of Mississippi
 2024- Associate Professor, Brigham Young University

CONFERENCE PARTICIPATION

- AIS Mid-Year Meeting Clearwater, FL 2009

- BYU Accounting Symposium Provo, UT 2009
- BYU Accounting Symposium Provo, UT 2010
- Auditing Mid-Year Meeting Albuquerque, NM 2011
- AIS Mid-Year Meeting Scottsdale, AZ 2011
- Auditing Mid-Year Meeting Savannah, GA 2012
- Annual Meeting Washington, DC 2012
- BYU Accounting Symposium Provo, UT 2013
- Auditing Mid-Year Meeting New Orleans, LA 2013
- Annual Meeting Atlanta, GA 2014
- BYU Accounting Symposium Provo, UT 2014
- Auditing Mid-Year Meeting San Antonio, TX 2014
- Auditing Mid-Year Meeting Miami, FL 2015
- Annual Meeting Chicago, IL 2015
- BYU Accounting Symposium Provo, UT 2015
- Auditing Mid-Year Meeting Scottsdale, AZ 2016
- ABO Mid-Year Meeting Albuquerque, NM 2016
- BYU Accounting Symposium Provo, UT 2016
- AIS Mid-Year Meeting Orlando, FL 2017
- Auditing Mid-Year Meeting Orlando, FL 2017
- New Faculty Consortium Lansdowne, VA 2017
- Annual Meeting San Diego, CA 2017
- BYU Accounting Symposium Provo, UT 2017
- KPMG Data Analytics Training Orlando, FL 2018
- AIS Mid-Year Meeting Newport Beach, CA 2018
- Auditing Mid-Year Meeting Portland, OR 2018
- BYU Accounting Symposium Provo, UT 2018
- ABO Mid-Year Meeting Phoenix, AZ 2018
- Deloitte FSA Conference Dallas, TX 2018
- AIS Mid-Year Meeting San Antonio, TX 2019
- Auditing Mid-Year Meeting Nashville, TN 2019
- BYU Accounting Symposium Provo, UT 2019
- ABO Mid-Year Meeting Providence, RI 2019
- AIS Mid-Year Meeting Orlando, FL 2020
- Auditing Mid-Year Meeting Houston, TX 2020
- BYU Accounting Symposium Online 2020
- ABO Mid-Year Meeting Online 2020
- AIS Mid-Year Meeting Online 2021
- Auditing Mid-Year Meeting Online 2021
- BYU Accounting Symposium Online 2021
- AIS Midyear Meeting Orlando, FL 2022
- Auditing Midyear Meeting Las Vegas, NV 2022
- BYU Accounting Symposium Provo, UT 2022
- ABO Mid-Year Meeting Phoenix, AZ 2022
- Auditing Midyear Meeting Austin, TX 2023

- AIS Midyear Meeting Las Vegas, NV 2023
- UVA Qualitative Conference Charlottesville, VA 2023
- BYU Accounting Symposium Provo, UT 2023
- ABO Mid-Year Meeting Pittsburgh, PA 2023
- ISAR 2024 Boston, MA 2024
- BYU Accounting Symposium Provo, UT 2024

MEDIA MENTIONS

General Research Discussion

[Mississippi Business Journal May 2023](#)

Maksymov, E., J. Pickerd, J. Wilks, and D. Williams. Survey Evidence on ICFR Practices at Large US Public Companies. Forthcoming, *Contemporary Accounting Research*.

[FEI Podcast, January 2021](#)

[FEI, January 2021](#)

[Accounting Today, January 2021](#)

[Radical Compliance, January 2021](#)

[Neu Group, January 2021](#)

[National Society for Accountants and Cooperatives, February 2021](#)

Emett, S., S. Kaplan, E. Maudlin, and J. Pickerd. Auditing with data and analytics: External reviewer perceptions of audit quality and effort. Forthcoming, *Contemporary Accounting Research*.

[Journal of Accountancy, April 2020](#)

Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including J. Pickerd] The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? Forthcoming, *Issues in Accounting Education*.

[BYU News, April 2023](#)

[Fox Business, April 2023](#)

[The Jerusalem Post, April 2023](#)

[Accounting Today, April 2023](#)

[Accountancy Age, April 2023](#)

[The Economic Times, April 2023](#)

[PR Newswire, April 2023](#)

[Times of India, April 2023](#)

[The Indian Express, May 2023](#)

[Tax Prof Blog, April 2023](#)

[Study Finds, April 2023](#)

[Times Jobs, April 2023](#)

[CPA Practice Advisor, April 2023](#)

[Digital Information World, April 2023](#)

[Accountancy Age, April 2023](#)

[SciTech Daily, April 2023](#)

[Business Standard, May 2023](#)

[DT Next, May 2023](#)

[Unite.AI, May 2023](#)

Maksymov, E., M. Peecher, J. Pickerd, and D. Zhou. 2024. How trial preparation factors influence audit litigation outcomes: Insights from audit litigators. *The Accounting Review* 99 (3): 373-396.

[Accounting Today](#)

EXPERIENCE

ERNST & YOUNG, LLP
Assurance

PALO ALTO, CA
June 2010-August 2010