# Steven M. DeSimone

Associate Professor, College of the Holy Cross

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## **EDUCATION**

## Ph.D., Accountancy, Bentley University May 2016

## M.B.A., Accounting, Bentley College May 2004

## B.S. Business Administration (Marketing) University of Massachusetts LowellJune 1996

**FIELDS**

Internal audit, corporate governance, public sector accounting, financial accounting

## **TEACHING EXPERIENCE**

## ***College of the Holy Cross***

## Associate Professor – Department of Economics and Accounting September 2023 – Present

## Assistant Professor – Department of Economics and Accounting September 2017 – August 2023

## ***University of Massachusetts-Lowell***

## Senior Adjunct Faculty – Manning School of Business (Accounting) January 2015 – June 2017

Adjunct Faculty – Manning School of Business (Accounting) January 2010 – December 2014

***Bentley University***

## Adjunct Faculty September 2013 – May 2016

**COURSES TAUGHT**

***College of the Holy Cross***

## Corporation Finance

## Intermediate Financial Accounting II and accompanying Lab

## Intermediate Financial Accounting I and accompanying Excel Lab

Financial Accounting

***University of Massachusetts-Lowell***

Accounting/Financial

## ***Bentley University***

## Financial Accounting and Reporting I (Intermediate Accounting I)

**RESEARCH AND PUBLICATIONS**

***Book Chapters (invited)***

DeSimone, S., Matheson, V. and Kiernan, S.*,* COVID-19 and the College Sports Industry*. forthcoming in Routledge Handbook of Sport and COVID-19,* Stephen Frawley and Nico Schulenkorf, eds., Routledge. Available at: <https://www.routledge.com/Routledge-Handbook-of-Sport-and-COVID-19/Frawley-Schulenkorf/p/book/9781003176329>.

***Peer Reviewed Papers***

Betti, N., DeSimone, S., & Gray, J. The Impacts of the Use of Data Analytics and Internal Audit Activities on Perceived Internal Audit Quality. 2023. *Journal of Accounting & Organizational Change*. Available at: <https://doi.org/10.1108/JAOC-08-2022-0125>.

Wood, D., (DeSimone, S. and 325 others) et al., (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*. Vol. 38, No. 4: pp. 81-108. Available at <https://doi.org/10.2308/ISSUES-2023-013>.

DeSimone, S., D’Onza, G., & Sarens, G. (2021).Correlates of internal audit function involvement in sustainability audits. *Journal of Management and Governance,* Vol. 25, No. 2: pp. 561-591. Available at: <https://doi.org/10.1007/s10997-020-09511-3>.

DeSimone, S. & Rich, K. (2020). Determinants and Consequences of Internal Audit Functions within Colleges and Universities*. Managerial Auditing Journal*. Vol 35, No. 8: pp 1,143-1,166. Available at: <https://doi.org/10.1108/MAJ-10-2019-2444>.

D’Onza, G., Sarens, G., & DeSimone, S. (2020). Factors that Influence Internal Audit Function’s Maturity. *Accounting Horizons*. Vol. 34, No. 4: pp. 57-74. Available at: <https://doi.org/10.2308/HORIZONS-18-127>.

Abdolmohammadi, M. J., DeSimone, S., Hsieh, T. S., & Wang, Z. (2017). Factors associated with internal audit function involvement with XBRL implementation in public companies: An international study. *International Journal of Accounting Information Systems.* 25: 45-56. Available at: <https://doi.org/10.1016/j.accinf.2017.03.002>.

DeSimone, S. & Abdolmohammadi, M. J. (2016). Correlates of external quality assessment and improvement programs in internal auditing: A study of 68 countries. *Journal of International Accounting Research*. 15(2): 53-71. Available at: <https://doi.org/10.2308/jiar-51422>.

***Working Papers (noted if under review)***

DeSimone, S. Internal Audit and Financial Reporting Quality in the Public Sector. Available at: <https://crossworks.holycross.edu/econ_working_papers/183/>.

***Work in Progress***

Abdolmohammadi, M. and DeSimone S. *Emigration for Education (book)*

DeSimone, S*. The Effects of the NCAA Transfer Portal on Competition in NCAA Men’s Ice Hockey.*

***Conference Presentations while at Holy Cross (self-presented unless otherwise noted)***

* 2023 *European Conference on Internal Audit & Corporate Governance (Accepted but unable to attend):* The impacts of the use of data analytics and the performance of consulting activities on perceived internal audit quality.
* *2021 3rd EIASM Workshop on Governance and Management of Digitalization (presented by co-author)*: The Effect of the Use of Data Analytics and Internal Audit Activities on Perceived Internal Audit Quality.
* *2021 Larry Sawyer Educators’ Symposium* *(presented by co-author)*: The Effect of the Use of Data Analytics and Internal Audit Activities on Perceived Internal Audit Quality.
* *2020 Larry Sawyer Educators’ Symposium* *(accepted but conference cancelled due to COVID)*: The Effect of the Use of Data Analytics and Internal Audit Activities on Perceived Internal Audit Quality.
* 2020 *European Conference on Internal Audit & Corporate Governance (Accepted but conference cancelled):* The effects of the use of data analytics on perceived internal audit quality: A multi-stakeholder perspective.
* *Aug. 2019 American Accounting Association Annual Meeting (San Francisco)*: Internal Audit in U.S. Colleges and Universities.
* *April 2019 European Conference on Internal Audit & Corporate Governance* (Paris, France): Internal Audit in U.S. Colleges and Universities.
* *April 2018 European Conference on Internal Audit & Corporate Governance (Naples, Italy):* Factors associated with sustainability audits by internal auditors.
* *Aug. 2017 American Accounting Association Annual Meeting (San Diego):* Internal audit and financial reporting quality in the public sector.

***Conference Presentations prior to Holy Cross (self-presented unless otherwise noted)***

* *April 2017 European Conference on Internal Audit & Corporate Governance (Athens, Greece):* Internal audit and financial reporting quality in the public sector.
* *Oct. 2016 AAA Northeast Meeting (Boston)* Internal audit and financial reporting quality in the public sector.
* *April 2015 European Conference on Internal Audit and Corporate Governance (London, UK):* Correlates of external quality assessment and improvement programs in internal auditing.
* *July 2015 Journal of International Accounting Research Conference as plenary paper (Sao Paulo, Brazil):* Correlates of external quality assessment and improvement programs in internal auditing.
* *Jan. 2013 North American Congress on Social and Environmental Accounting Research (San Diego):* Factors associated with CSR audits by internal auditors.
* *April 2013 European Conference on Internal Audit and Corporate Governance (Oslo, Norway):* Factors associated with CSR audits by internal auditors.
* *Aug. 2013 American Accounting Association Annual Meeting (Anaheim):* Factors associated with CSR audits by internal auditors.

**COLLEGE, DEPARTMENT, AND PROFESSIONAL SERVICE**

## ***College-Level Service***

Finance and Planning Council (FPC) 2020-2022 and 2024-2026

Business, Ethics, and Society Minor Working Group 2019-2020 and 2020-2021

Gateways Advising 2018, 2019, 2020, 2021, 2022

## ***Department Committees***

Accounting Coordinator 2024-2024

Faculty Development Committee 2024-2025

Study Abroad Coordinator (Accounting) 2024-2025

Honors Selection Committee 2019-2020

Awards Committee 2018-2019 and 2021-2022

Assessments Committee 2017-2018, 2018-2019, 2020-2021, and 2022-2023

Curriculum Committee 2017-2018

## **GRANTS, AWARDS, AND HONORS**

***While at Holy Cross***

## Research Associates Grant (Fall 2020)

## PricewaterhouseCoopers INQuiries grant for summer research project (2018)

## College of the Holy Cross Bachelor Summer Faculty Fellowship (2017 and 2018)

## ***Prior to Holy Cross***

## Bentley University Rauch Fellowship (2012-2016)

## UMass Lowell *Magna Cum Laude* (1996)

UMass Lowell Stuart L. Mandell Award in Marketing (1996)

UMass Lowell Alpha Lamba Delta (1993), Beta Gamma Sigma (1995), and Sigma Iota Epsilon Honors Societies (1996)

## **PROFESSIONAL ACTIVITIES**

***Professional/Faculty Conferences (While at Holy Cross)***

2019 Internal Audit Student Exchange

2018 Deloitte Trueblood Seminar for Professors

2018 Perspectives on a Changing (Accounting) Profession

***Manuscript Review (while at Holy Cross)***

Co-Editor, *Perspectives on Accounting and Business Administration,* Pisa, Italy (2021)

Ad-hoc Reviews: *Accounting Horizons*, *International Journal of Auditing;* *Journal of International Accounting, Auditing, and Taxation;* *Meditari Accountancy Research; Journal of Public Budgeting, Accounting, and Financial Management; International Journal of Auditing; International Journal of Accounting and Information Management; Advances in Accounting Behavioral Research*.

## **OTHER ACTIVITIES**

External Reviewer, Dissertation Committee, Nathanaël Betti, Université catholique de Louvain, Belgium (2021)

Advisor, BES Minor Thesis: Margaret O’Melveny (2020-2021)

Advisor, Senior Thesis: Victor Karalolos (2018-2019)

Holy Cross Summer Research Program (2017, 2018, 2019, 2020, 2021)

**COMMUNITY SERVICE**

President, Board of Directors, Operation Delta Dog July 2023 – Present

Treasurer, Board of Directors, Operation Delta Dog July 2020 – June 2023

Member, Board of Directors, Operation Delta Dog January 2019 – June 2020

## **PROFESSIONAL EXPERIENCE (Prior to Holy Cross)**

## *Broadridge, Inc. (formerly NewRiver, Inc.) Andover, MA*

## Product Manager May 2010 – August 2011

## Associate Product Manager August 2009 – May 2010

## *State Street (Putnam Fund Group) Andover, MA*

## Assistant Vice President – Investment Services January 2007 – August 2009

## *Putnam Investments Andover, MA*

Pricing Room Manager January 2006 – December 2006

Pricing Room Supervisor October 2003 – January 2006

## Fund Accounting Supervisor July 2000 – October 2003

## Senior Fund Accounting Analyst May 1999 – July 2000

Fund Accounting Analyst November 1998 – May 1999

## *State Street Quincy, MA*

## Senior Portfolio Accountant/ Portfolio AccountantAugust 1997 – September 1998

## *Enterprise Rent-a-Car Auburn, MA*

Assistant Manager December 1996 – June 1997

Management Trainee June 1996 – December 1996

**PROFESSIONAL AFFILIATIONS**

American Accounting Association

Institute of Internal Auditors