

Steven M. DeSimone

Associate Professor, College of the Holy Cross

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Worcester, MA 01610

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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 Lowell	June 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
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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 Schlenker, eds., Routledge. Available at: <https://www.routledge.com/Routledge-Handbook-of-Sport-and-COVID-19/Frawley-Schlenker/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 ELASM 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 Lambda 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
Treasurer, Board of Directors, Operation Delta Dog
Member, Board of Directors, Operation Delta Dog

July 2023 – Present
July 2020 – June 2023
January 2019 – June 2020

PROFESSIONAL EXPERIENCE (Prior to Holy Cross)

Broadridge, Inc. (formerly NewRiver, Inc.)

Product Manager
Associate Product Manager

Andover, MA
May 2010 – August 2011
August 2009 – May 2010

State Street (Putnam Fund Group)

Assistant Vice President – Investment Services

Andover, MA
January 2007 – August 2009

Putnam Investments

Pricing Room Manager
Pricing Room Supervisor
Fund Accounting Supervisor
Senior Fund Accounting Analyst
Fund Accounting Analyst

Andover, MA
January 2006 – December 2006
October 2003 – January 2006
July 2000 – October 2003
May 1999 – July 2000
November 1998 – May 1999

State Street

Senior Portfolio Accountant/ Portfolio Accountant

Quincy, MA
August 1997 – September 1998

Enterprise Rent-a-Car

Assistant Manager
Management Trainee

Auburn, MA
December 1996 – June 1997
June 1996 – December 1996

PROFESSIONAL AFFILIATIONS

American Accounting Association
Institute of Internal Auditors