

JOHAN L. PEROLS

Associate Professor of Accountancy
University of San Diego
School of Business
San Diego, CA 92110
jperols@sandiego.edu

ACADEMIC AND PROFESSIONAL EXPERIENCE

2013 - Present University of San Diego, Associate Professor of Accountancy
2015 – 2016 University of South Florida, Visiting Associate Professor
2008 - 2013 University of San Diego, Assistant Professor of Accountancy
1999-2002 Deloitte & Touche LLP, Denver, Colorado
Enterprise Risk Services, Data Quality and Integrity Specialist

EDUCATION AND PROFESSIONAL CERTIFICATIONS

May 2008 Ph.D. Business Administration
Double Major: Accounting and Management Information Systems
University of South Florida, Tampa, Florida
August 2004 M.B.A.
University of Colorado, Denver, Colorado
May 1999 B.S. Business
Double Major: Accounting and Computer Information Systems
Colorado Christian University, Denver, Colorado
2000 Certified Public Accountant (inactive), Colorado

RESEARCH

Interests

Fraud Detection, Financial Statement and Employee Fraud, Continuous Assurance, Business Intelligence, Innovation Antecedents, Information Systems Assimilation

Dissertation

Title: Detecting Financial Statement Fraud: Three Essays on Multi-Classifer Combination, Fraud Predictors and Fraud Detection Using Data Mining
Committee: Dr. Jacqueline Reck (co-chair), Dr. Kaushal Chari (co-chair) Dr. Uday Murthy, Dr. Manish Agrawal
Completion: May 2008
Awards: A paper based on Essay I won the Best Paper Award at the 2009 American Accounting Association Western Region Annual Meeting.

An article based on Essay II was awarded the Informs ISS Design Science Award for 2009.

Essay III won the 2009 AAA Information System Section Outstanding Dissertation Award.

Published Articles

Zhang, Y., Perols, J., Robinson, D. and Smith, T., 2018. Earnings management strategies to maintain a string of meeting or beating analyst expectations. *Advances in Accounting*, 43, 46-55.

Perols, J., Bowen, R., Zimmermann, C., Samba, B. 2017. Finding Needles in a Haystack: Using Data Analytics to Improve Fraud Prediction. *The Accounting Review*, 92(2), 221-245.

Perols, J., Zimmermann, C., Kortmann, S. 2013. On the Relationship between Supplier Integration and Time-to-Market. *Journal of Operations Management*, 31(3), 153-167.

Riedl, D., Kaufmann, L., Zimmermann, C., Perols, J. 2013. Reducing Uncertainty in Supplier Selection Decisions: Antecedents and Outcomes of Procedural Rationality. *Journal of Operations Management*, 31(1-2), 24-36.

Perols, J., Murthy, U. 2012. Information Fusion in Continuous Assurance. *Journal of Information Systems*, 26(2), 35-52.

Perols, J. 2011. Financial Statement Fraud Detection: An Analysis of Statistical and Machine Learning Algorithms. *Auditing: A Journal of Practice & Theory*, 30(2), 19-50. Awarded the 2009 AAA Information System Section Outstanding Dissertation Award.

Perols, J., Lougee, B. 2011. The Relation between Earnings Management and Financial Statement Fraud. *Advances in Accounting*, 27(1), 39-53. Awarded the Best Paper Award at the 2009 American Accounting Association Western Region Annual Meeting.

Perols, J., Kaushal, C., Agrawal, M. 2009. Information Market-Based Decision Fusion. *Management Science*, 55(5), 827-842. Awarded the Informs ISS Design Science Award for 2009.

Bhattacharjee, A., Perols, J., Sanford, C. 2008. Information Technology Continuance: A Theoretical Extension and Empirical Test. *Journal of Computer Information Systems*, 49(1), 17-26.

Works in Progress

Marley, R., Mellon, M., Perols, J. The Effect of Domain- and Context-Specific Memory Aids on Staff Auditors' Analytical Procedures Performance (under first round review at Behavioral Research in Accounting).

Menes, E., Zimmermann, C., Perols, J., Gelhard, C. On Digitization and Organizational Agility in Operations Management (preparing for submission).

Perols, J., Murthy, U., Ceranic, T. Can Strong Organizational Ethical Values Deter Employee Fraud? (preparing for journal submission).

Refereed Conference Proceedings and Presentations

Kortmann, S., Perols, J., Zimmermann, C. Differentiation or Integration: Which Structural Mechanism Supports Which Type of Ambidexterity? *Annual International Conference of the Strategic Management Society*, Prague 2012. Nominated for the Best Conference Paper award and the Best Practical Implications award (conference had close to 1,200 submissions).

Kortmann, S., Perols, J., Zimmermann, C. Differentiation or Integration? Combining specific antecedents with organizational ambidexterity. *Annual Meeting of the Academy of Management*, Boston 2012.

Zimmermann, C., Kortmann, S., Perols, J., Fitza, M. Exploring the 'Dynamics' of Dynamic Capabilities: The Antecedent Role of Communal Culture. *Annual Meeting of the Academy of Management*, San Antonio 2011.

Zimmermann, C., Perols, J., Kortmann, S. The Role of Organizational and Incentive Structures on Product Development Type. *Annual International Conference of the Strategic Management Society*, Miami 2011.

Lougee, B., Perols, J., Tan, C. Association between Extensions in XBRL Filings and Firm Characteristics: Evidence on Trends and Use. *23rd XBRL International Conference*, Montreal 2011.

Perols, J., Uday, M. Information Fusion in Continuous Assurance. *European Conference on Information Systems*, Helsinki, Finland 2011.

Kortmann, S., Perols, J., Zimmermann, C. Inbound or Outbound 'Open Innovation'? - In search of antecedent capabilities. *Pacific Telecommunications Council*, Hawaii 2010. Nominated for best paper award.

Kortmann, S., Perols, J., Zimmermann, C. Inbound or Outbound 'Open Innovation'? - In search of antecedent capabilities. *Annual International Conference of the Strategic Management Society*, Rome 2010.

Perols, J. Absolute and Relative Rarity in Financial Statement Fraud Detection. *American Accounting Association Information Systems Mid-Year Meeting*, Clearwater 2010.

Perols, J., Uday, M. Information Fusion in Continuous Assurance, *University of Waterloo Centre for Information Systems Assurance Symposium*, Waterloo, Canada 2009.

Perols, J., Lougee, B. Prior Earnings Management, Forecast Attainment, Unexpected Revenue per Employee and Fraud. *American Accounting Association Western Region Annual Meeting*, San Diego 2009. Awarded the Western Region Annual Meeting Best Paper Award.

Perols, J., Chari, K., Agrawal, M. Information Market Based Fusion. *University of Utah's Winter IS Conference*, Salt Lake City 2007.

Perols, J., Chari, K., Agrawal, M. Information Market Based Fusion. *Proceedings of International Conference on Information Systems*, Milwaukee 2006.

Perols, J., Agrawal, M. Information Fusion and Information Markets in Multi-Agent Systems. *Proceedings of Workshop for Information Technologies and Systems*, Las Vegas 2005.

Chari, K., Perols, J. An AI-Based Approach for Procurement Fraud Detection. *Proceedings of Workshop for Information Technologies and Systems*, Las Vegas 2005.

TEACHING

Teaching Interests

Accounting Information Systems, Business Analytics, Accounting and Auditing Analytics, Data Visualization, Information Systems Security and Auditing

Teaching Cases

Dzuranin, A., Perols, J., Hart, D. Huskie Motor Corporation: Visualizing the Present and Predicting the Future. *IMA Educational Case Journal* (accepted)

Perols, J., Dzuranin, A. A Picture is Worth a Thousand Words: Using Interactive Data Visualization to Assess Fraud Risk (preparing for submission)

Teaching Experience

University of San Diego

MSBA-502 Analytics Programming I
Fall 2019 - One Section (in progress)

MSBA-503 Analytics Programming II
Fall 2019 - One Section (in progress)

GSBA-575 Database Foundations & Interactive Data Visualization
Spring 2019 - One Section (median evaluations score: 4.5 of 5.0; average challenge and engagement index: 6.2 of 7)

GSBA-575 Database Foundations & Interactive Data Visualization
Spring 2019 - One Section (median evaluations score: 4.5 of 5.0; average challenge and engagement index: 6.2 of 7)

GSBA-594 Applied Business Analytics
Spring 2018 - One Section (median evaluations score: 4.9 of 5.0; average challenge and engagement index: 5.1 of 7)

MACC 594 Accounting Analytics/Advanced Accounting Information Systems
Fall 2019 - One Section (in progress)
Fall 2018 - One Section (median evaluation score: 4.8 of 5.0)
Fall 2017 - One Section (median evaluation score: around¹ 4.2 of 5.0)
Spring 2015 - One Section (median evaluation score: around 4.3 of 5.0)
Spring 2014 - One Section (median evaluation score: around 4.8 of 5.0)
Fall 2012 - One Section (median evaluation score: 4.7 of 5.0)
Fall 2011 - One Section (median evaluation score: 4.8 of 5.0)

ACCT 303 Accounting Information Systems
Fall 2019 - Two Sections (in progress)
Spring 2019 - Two Sections (average evaluation score: 4.3 of 5.0; average challenge and engagement index: 5.9 of 7)
Fall 2018 - Two Sections (average evaluation score: 4.3 of 5.0; average challenge and engagement index: 5.9 of 7)

¹ Around indicates that I did not have the evaluations available when updating my CV and that the numbers are estimates based on my recollection.

Spring 2018 - Two Sections (average evaluation score: 4.6 of 5.0; average challenge and engagement index: 5.6 of 7)
 Fall 2017 - Two Sections (average evaluation score: around 3.8 of 5.0)
 Spring 2015 - Two Sections (average evaluation score: 4.4 of 5.0; average challenge and engagement index: 6.1 of 7)
 Spring 2014 - Two Sections (average evaluation score around 3.8 of 5.0; average challenge and engagement index: around 6.0 of 7)
 Fall 2013 - Two Sections (average evaluation score: 4.8 of 5.0; average challenge and engagement index: 6.0 of 7)
 Spring 2013 - Two Sections (average evaluation score: 4.7 of 5.0; average challenge and engagement index: 6.2 of 7)
 Fall 2012 - Two Sections (average evaluation score: 4.8 of 5.0; average challenge and engagement index: 5.9 of 7)
 Spring 2012 - Two Sections (average evaluation score: 4.8 of 5.0; average challenge and engagement index: 5.8 of 7)
 Fall 2011 - Two Sections (average evaluation score: 4.9 of 5.0; average challenge and engagement index: 6.0 of 7)
 Spring 2011 - Two Sections (average evaluation score: 4.6 of 5.0; average challenge and engagement index: 5.9 of 7)
 Fall 2010 - Two Sections (average evaluation score: 4.6 of 5.0; average challenge and engagement index: 5.7 of 7)
 Spring 2010 - Two Sections (average evaluation score: 4.5 of 5.0; average challenge and engagement index: 5.7 of 7)
 Fall 2009 - Two Sections (average evaluation score: 4.1 of 5.0; challenge and engagement index decile rank: 7.5)
 Spring 2009 - Two Sections (average evaluation score: 4.4 of 5.0; challenge and engagement index decile rank: 8.5)
 Fall 2008 - Two Sections (average evaluation score: 4.3 of 5.0; average challenge and engagement index decile rank: 5.5)

- GSBA 599 Special Studies – Python Programming
Fall 2018
- GSBA 599 Special Studies – Bankruptcy Detection Literature Review
Spring 2013
- MACC 599 Independent Study – Information Systems Auditing
Fall 2013
Spring 2013
Fall 2009
- MACC 599 Independent Study – Advanced Transaction Data Analysis
Spring 2013
- MACC 599 Independent Study - Advanced Information Systems
Spring 2012

University of California at San Diego

MGT 153 Business Analytics

Fall 2019 – One Section (95.8% recommend professor, 87.5% recommend course)
 Spring 2019 – One Section (96.6% recommend professor, 91.4% recommend course)
 Winter 2019 – One Section (100% recommend professor, 98% recommend course)
 Fall 2018 – One Section (100% recommend professor, 99% recommend course)
 Spring 2018 – One Section (100% recommend professor, 97% recommend course)
 Winter 2018 – One Section (97% recommend professor and course)

MGT 139 Accounting Information Systems
 Fall 2017 – One Section (100% recommend professor and course)
 Fall 2017 – One Section (100% recommend professor, 78% recommend course)
 Fall 2016 – One Section (86% recommend professor and course)

University of South Florida

ACG 3401 Accounting Information Systems
 Spring 2016 – One section (instructor rating: 4.8 of 5.0)
 Fall 2015 – One section (instructor rating: 3.3 of 5.0)

ACG 4642 Audit II
 Spring 2016 – One Section (instructor rating: 3.8 of 5.0)
 Fall 2015 – One Section (instructor rating: 4.1 of 5.0)

ACG 6405 Advanced Accounting Information Systems
 Spring 2008 (co-taught)

ACG 3103 Intermediate Financial Accounting I
 Fall 2007 (co-taught)

CIS 4001 Global Information Systems
 Spring 2007 (evaluation score: 37 of 40; department average: 34 of 40)

CIS 3840 Systems Analysis and Design
 Fall 2006 (evaluation score: 36 of 40; department average: 34 of 40)

REVIEW ACTIVITIES

2019 MIS Quarterly
 2019 Accounting Horizons
 2019 The Accounting Review
 2018 Review of Accounting Studies
 2018 International Journal of Accounting Information Systems (two papers)
 2018 AAA, IS Section Mid-Year Conference
 2018 AAA, Strategic and Emerging Technologies Section Mid-Year Conference
 2017 The Accounting Review
 2017 International Journal of Accounting Information Systems
 2017 AAA Annual Meeting, IS Track

2016 MIS Quarterly
 2015 MIS Quarterly (three papers)
 2014 Accounting Horizons
 2014 Journal of Information Systems
 2014 ISI-EISIC Conference 2014 (two papers)
 2013 AAA, IS Section Mid-Year Conference 2014
 2013 Auditing: A Journal of Practice & Theory
 2013 AAA Annual Meeting, IS Track
 2013 International Conference on Information Systems
 2012 IFIP Working Group 8.2 Annual Conference (two papers)
 2012 Journal of Emerging Technologies in Accounting
 2011 MIS Quarterly
 2010 Advances in Accounting
 2010 INFORMS Journal on Computing (two papers)
 2009 Information Systems Research
 2009 Decision Support Systems
 2009 Indo-US Conference on Cyber-Security, Crime and Forensics (two papers)
 2009 Information Systems Frontiers
 2009 Information Technology & Management
 2008 Decision Support Systems
 2007 AAA, IS Section Mid-Year Conference 2008
 2007 International Journal of Electronic Business
 2006 International Conference on Information Systems 2006

SERVICE ACTIVITIES

2019-Present Co-Chair, Accounting Program Review
 2017-Present Co-Champion, Data-Driven Decision Making Strategic Platform
 2017-2018 Member, MS Business Analytics Task Force Committee
 2018 Member, Information Resources Council, University of San Diego
 2017 Member, Business Analytics Minor Task Force Committee
 2017 Panelist, Expert Panel on Audit Analytics, AAA Annual Conference
 2016 Presenter, Audit Analytics Case Study, Deloitte Foundation/FSA Faculty Consortium.
 2015 Panelist, Predictive Analytics, AAA, AIS Mid-Year Conference 2014
 2015 Co-Chair, Design Science Research in Accounting Workshop, AAA, AIS Mid-Year Conference 2015
 2015 Member, Appointment, Reappointment, Rank and Tenure Committee, University of San Diego
 2015 Member, Accounting Faculty Search Committee, University of San Diego
 2014-2015 Member, Research Advisory Council, University of San Diego
 2013-2015 Member, Undergraduate Studies Committee, University of San Diego
 2010-2015 Member, Information Resources Council, University of San Diego
 2009-2015 Faculty Advisory Board Member, Ahlers Center for International Business
 2014 Member, Technology Assessment Committee, University of San Diego
 2014 Member, New Graduate Programs Committee, University of San Diego

- 2014 Co-Chair, Design Science Research in Accounting Workshop, AAA, AIS Mid-Year Conference 2014
- 2014 Panelist, Analytics in Fraud Investigation, AAA, AIS Mid-Year Conference 2014
- 2013 Panelist, Design Science Research in Accounting Workshop, AAA, IS Section Mid-Year Conference 2013
- 2012 Program Committee Member, 2012 IFIP Working Group 8.2 Annual Conference
- 2009-2010 Member, Librarian Search Committee, University of San Diego
- 2009 Program Committee Member, Indo-US Conference on Cyber-Security, Crime and Forensics
- 1999-2001 Board Member, Information Systems Security Association (Denver)

AWARDS AND HONORS

- 2008-present ACL Education Futures Program Grant (\$200,000 annual fair value)
- 2014 Steber Fellowship, University of San Diego, School of Business Administration (\$10,000 prize)
- 2013 Steber Fellowship, University of San Diego, School of Business Administration (\$10,000 prize)
- 2013 Panhellenic and Interfraternity Councils' Faculty Appreciation Recognition
- 2012 Steber Fellowship, University of San Diego, School of Business Administration (\$10,000 prize)
- 2012 USD Mortar Board Faculty Recognition (USD)
- 2012 The Ahlers Center for International Business, Research Award (USD)
- 2011 Accountancy Teacher of the Year Award (USD)
- 2011 Gamma Phi Beta's Outstanding Professor of the Year Award (USD)
- 2011 USD Mortar Board Faculty Recognition (USD)
- 2010 Dual Excellence Award (research and teaching) (USD)
- 2009 Informs ISS Design Science Award
- 2009 Outstanding Dissertation Award, AAA Information System Section
- 2009 Best Paper Award, AAA Western Region Annual Meeting
- 2009 Accountancy Teacher of the Year Award (USD)
- 2008 Henry Efebera Memorial Scholarship (USF)
- 2008 Graduate Student Achievement Award (USF)
- 2006 COBA Doctoral Student Research Award candidate (USF)
- 2005 University Graduate Fellowship (USF)