

JESSICA (BERUBE) FILOSA

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Virginia Polytechnic Institute and State University (Virginia Tech)
Pamplin College of Business | 880 W. Campus Dr. Blacksburg, VA 24060

EDUCATION AND CERTIFICATION

Virginia Tech	2019-2024 (<i>Expected</i>)
• Ph.D. in Accounting	
The University of Virginia	2015-2016
• M.S. in Accounting	
Bowling Green State University	2012-2015
• B.S. in Business Administration, Accounting	
Certified Public Accountant (No. 46199), Commonwealth of Virginia	2017-Present

ACADEMIC AND PROFESSIONAL EXPERIENCE

Virginia Tech	2019-Present
• Graduate Research Assistant and Teaching Instructor	
Ernst & Young, LLP	2016-2019
• Risk Advisory Senior & Staff	
• Tax Intern (2014 & 2015)	

RESEARCH

Research Interests: Audit, Risk Oversight, Technology

Research Methods: Archival (primary), Qualitative

Dissertation:

Working title: “Does Third-Party Risk Impact Audit Quality?”

- **Status:** Data collection and analysis

Working Papers:

“Waiting or Innovating? Understanding the Challenges Auditors Face as They Navigate Digital Transformation” with Roger Martin and Eric Negangard

- **Status:** Preparing for journal submission
- 2022 CAAA Qualitative Methods Symposium (*Co-author Presenter*)
- 2022 Deloitte/University of Kansas Auditing Symposium (*Co-author Presenter*)
- 2022 AAA Auditing Section Midyear Meeting (*Presenter*)
- 2021 EIASM North American Series (*Co-author Presenter*)
- 2021 University of Virginia workshop (*Co-author Presenter*)
- 2021 Virginia Tech workshop (*Presenter*)

“Does Tax Enforcement Inform Auditors Risk Assessment? Evidence from KAMs” with Jingjing (Jing) Huang, Lijun (Gillian) Lei, and Sarah Stein

- **Status:** Preparing for journal submission
- 2022 AAA Annual Meeting (*Presenter*)
- 2022 International Symposium on Audit Research (ISAR) (*Presenter*)
- 2022 AAA American Taxation Association Midyear Meeting (*Co-author Presenter*)
- 2021 Virginia Tech workshop (*Presenter*)

Works in Progress:

“An Investigation on the Informativeness of PCAOB Reports Over Time” with Jeff Pittman and Sarah Stein

- **Status:** Data collection and analysis
- 2020 Virginia Tech workshop (*Presenter*)

“CAM Reporting and Audit Regulation” with Andrew Acito, Sarah Stein, and Nicole Wright

- **Status:** Data collection and analysis

CONFERENCE PARTICIPATION

R = Reviewer | P = Presenter | D = Discussant | M = Moderator

AAA Annual Meeting, <i>planned</i> R	2023
UVA Qualitative Research in Accounting Conference, <i>planned</i>	2023
Virginia Tech Accounting Research Conference, <i>planned</i>	2023
NC State Risk Governance Research Symposium, <i>planned</i>	2023
AAA Audit Midyear Meeting R, D, M	2023
CAR Conference & Doctoral Consortium	2022
AAA Annual Meeting R, P, D	2022
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2022
CAAA Qualitative Methods Symposium	2022
Virginia Tech Accounting Research Conference D	2022
International Symposium on Audit Research (ISAR) P	2022
Virginia Accounting Research Conference (VARC)	2022
Deloitte/University of Kansas Auditing Symposium	2022
AAA Audit Midyear Meeting & Doctoral Consortium R, P, M	2022
AAA Annual Meeting D	2021
AAA Auditing Section Midyear Meeting & Doctoral Consortium R	2021
AAA Annual Meeting R, D, M	2020
University of Illinois Symposium on Auditing Research & Doctoral Consortium	2020
UVA Qualitative Research in Accounting Conference	2019
Virginia Tech Accounting Research Conference	2019

TEACHING

Educational Cases

Working title: “Auditing RPA in the payroll process” with Greg Kogan

- **Status:** Developing case materials

Courses Taught at Virginia Tech

- ACIS 5414: Auditing Theory, Graduate Assistant – three sections 2022
 - Assisted with office hours and grading for a data analytics project
- ACIS 3504: Accounting Systems and Controls – two sections (rating: 5.6/6) 2022
- ACIS 2115: Intro to Financial Accounting (*online*) – two sections (rating: 5.4/6) 2021
- ACIS 2116: Intro to Managerial Accounting – two sections (rating: 5.6/6) 2019

SERVICE

Co-advisor, Deloitte Audit Innovation Campus Challenge (Virginia Tech) 2022

PROFESSIONAL DEVELOPMENT

AAA The Architecture of Inclusion: DEIB Foundations II 2023
AAA The Architecture of Inclusion: DEIB Foundations I 2022
AICPA Revolutionizing Accounting Curricula by Infusing Data Analytics in the Classroom 2022
AAA weARE: Incorporating Cybersecurity into the Entire Curriculum 2022
LinkedIn Learning: Tableau Essential Training 2022
Inclusive VT: Anti-Racist Teaching 2022
Inclusive VT: Fostering an Inclusive Classroom Environment 2022
AAA weARE: Creating an Accounting Data Analytics Course 2022
PwC & UiPath Educator Workshop 2022

GRANTS, AWARDS AND HONORS

Deloitte Foundation Doctoral Fellow 2023
Pamplin College of Business Summer Research Grant Summer, 2023
Wells and Dargo AIS Fellowship 2022- 2023
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow Summer, 2022
AICPA Foundation William (Bill) Ezzell Scholarship 2022
Wells and Dargo AIS Fellowship 2021 - 2022
Pamplin College of Business Summer Research Grant Summer, 2021
Nominee, Virginia Tech Favorite Faculty Awards Spring, 2021
Wells and Dargo AIS Fellowship 2020 - 2021
Pamplin College of Business Summer Research Grant Summer, 2020
Accounting Alumni Scholarship 2019 - 2020
Union Pacific Endowed Fund 2019 - 2020

REFERENCES

Dr. Sarah Stein
Associate Professor and Deloitte Foundation Faculty Fellow
Virginia Tech
Phone: (540) 449-8804
Email: sestein@vt.edu
Relation: Chair of dissertation committee; coauthor

Dr. Jeffrey Pittman
Curling Visiting Professor
Virginia Tech
Phone: (709) 330-3334
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Relation: Dissertation committee member; coauthor; professor for the audit archival research seminars

Dr. Eric Negangard
Assistant Professor of Commerce
University of Virginia
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Relation: Coauthor