

Brian J. White, CPA, PhD
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ACADEMIC EMPLOYMENT

Johnson Graduate School of Management, S C Johnson College of Business, Cornell University
Associate Professor of Accounting, 2022 – present

McCombs School of Business, The University of Texas at Austin
Associate Professor of Accounting, 2018 – 2022
Assistant Professor of Accounting, 2012 – 2018

EDUCATION

University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, Illinois
PhD in Accountancy, 2012

University of Manchester, Alliance Manchester Business School, Manchester, England
Master of Business Administration, *with distinction*, 2002

University of Edinburgh, Centre of African Studies, Edinburgh, Scotland
Master of Science in African Studies, *with distinction*, 1997

Georgetown University, Edmund A. Walsh School of Foreign Service, Washington, DC
Bachelor of Science in Foreign Service, 1995

RESEARCH

Refereed publications in academic journals

The ESG stopping effect: Do investor reactions differ across the lifespan of ESG initiatives? (with Shannon Garavaglia, Ben Van Landuyt and Julie Irwin). *Accounting, Organizations and Society*, forthcoming.

The effect of a warning on investors' reactions to disclosure readability (with Lisa Koonce and Zheng Leitter). *Review of Accounting Studies*, forthcoming, <https://doi.org/10.1007/s11142-021-09655-z>.

Response to the FASB Invitation to Comment: Identifiable intangible assets and subsequent accounting for goodwill. (with Shana Clor-Proell, Nerissa Brown, Stephen Stubben, Elizabeth Blankespoor, Elizabeth Gordon, Mahendra Gujarathi, Elaine Henry and Kenneth Merkley). *Accounting Horizons* 2022 (36): 1-19.

Refereed publications in academic journals, continued

Stock-based compensation, financial analysts and equity overvaluation (with Partha Mohanram and Wuyang Zhao). *Review of Accounting Studies* 2020 (25): 1040-1077.

Can concrete language help to mitigate the home bias in equity investing? (with Brooke Elliott and Kristi Rennekamp). *Journal of Financial Reporting* 2020 (5): 51-64.

Linked balance sheet presentation (with Lisa Koonce and Zheng Leitter). *Journal of Accounting and Economics* 2019 (68): 101237.

Automatic summarization of earnings releases: Attributes and effects on investors' judgments (with Eddy Cardinaels and Stephan Hollander). *Review of Accounting Studies* 2019 (24): 860-890.

The paradoxical behavioral effects of a directional goal on investors' risk perceptions and valuation judgments (with Brooke Elliott and Kristina Rennekamp). *Journal of Behavioral Finance* 2018 (19): 271-290.

Financial incentives differentially regulate neural processing of positive and negative emotional biases during decision-making (with Anne Farrell and Joshua Goh). *Frontiers in Human Neuroscience* 2018 (12): 58.

Example-based reasoning and fact-weighting guidance in accounting standards (with Greg Capps and Lisa Koonce). *Contemporary Accounting Research* 2017 (34): 582-600.

How do experienced users evaluate hybrid financial instruments? (with Shana Clor-Proell and Lisa Koonce). *Journal of Accounting Research* 2016 (54): 1267-1296.

Does concrete language in disclosures increase willingness to invest? (with Brooke Elliott and Kristina Rennekamp). *Review of Accounting Studies* 2015 (20): 839-865.

Earnings metrics, information processing, and price efficiency in laboratory markets (with Brooke Elliott and Jessen Hobson). *Journal of Accounting Research* 2015 (53): 555-592.

The effect of performance-based incentive contracts on System 1 and System 2 processing in affective decision contexts: fMRI and behavioral evidence (with Anne Farrell and Joshua Goh). *The Accounting Review* 2014 (89): 1979-2010.

The unintended effect of corporate social responsibility performance on investors' estimates of fundamental value (with Brooke Elliott, Kevin Jackson and Mark Peecher). *The Accounting Review* 2014 (89): 275-302.

Book chapter

Language in Financial Disclosures (with Natasha Bernhardt, Mandy Ellison and Kristi Rennekamp). In G. Hilary & D. McLean (Eds.) *Handbook of Financial Decision Making*. Elgar Publishing. Forthcoming.

Practitioner and other writings

Clor-Proell, S. and B. White. [Congress should leave accounting standards to FASB](#). *Accounting Today*. May 18, 2020.

Clor-Proell, S. (principal co-author), P. Munter (principal co-author), B. White (principal co-author), E. Blankespoor, N. Brown, E. Gordon, M. Gujurathi, K. Merkley, S. Stubben. Comment Letter on FASB Exposure Draft: Accounting for Convertible Instruments and Contracts in an Entity's Own Equity. **Submitted to FASB** on October 11, 2019.

Clor-Proell, S. (principal co-author), N. Brown (principal co-author), S. Stubben (principal co-author), B. White (principal co-author), E. Blankespoor, E. Gordon, M. Gujurathi, K. Merkley, P. Munter. Comment Letter on FASB Invitation to Comment: Identifiable Intangible Assets and Subsequent Accounting for Goodwill. **Submitted to FASB** on October 2, 2019.

White, B. (principal co-author), S. Clor-Proell (principal co-author), E. Blankespoor, J. Burks, E. Gordon, M. Gujurathi, K. Merkley, H. Skaife, T. Lombardi Yohn. Comment Letter on the IASB Discussion Paper Financial Instruments with Characteristics of Equity. **Submitted to IASB** on January 6, 2019.

What Happens When Managers Make Emotional Business Decisions? (with Anne Farrell, Joshua Goh, Ryan Kahle and Margaret Shackell-Dowell). *Strategic Finance* 2017 (Sept): 46-53.

Review of the book *The African Experience with Higher Education*, by JFA Ajayi, LKH Goma and GA Johnson. *Higher Education* 1998 (35): 473-477. doi: 10.1023/A:1003294108162

Working papers

"Asymmetric motivated reasoning in investor judgment" with Brooke Elliott, Jessen Hobson and Ben Van Landuyt

"Experimental research on standard setting issues in financial reporting," with Lisa Koonce, Cassie Mongold and Laura Quaid

"Controlling emotional expression in firm disclosures," with Kristi Rennekamp and Blake Steenhoven

"The effect of uncertainty about future accounting standards on financial reporting quality," with Ben Van Landuyt

"Tradeoffs in income statement and balance sheet preferences: Evidence from acquirers' goodwill valuations," with Lisa Koonce and Sara Toynbee

"The effect of identifying intangible assets in an acquisition on investors' judgments," with Zheng Leitter and Lisa Koonce

"Constructive liabilities and past practice," with Shannon Garavaglia and Cassie Mongold

Work in process

“Why do analysts ignore stock-based compensation in valuation? Evidence from an experiment,” with Partha Mohanram, Blake Steenhoven and Wuyang Zhao

“Layoffs or reduced hours? Effects of the performance measurement system,” with Eric Chan and Kenzie Feingold

“Order effects on financial statement preparers’ JDM quality in the context of revenue recognition under ASC 606,” with Shana Clor-Proell and Mandy Ellison

“Shareholder activism and communication strategy,” with Scott Asay and Kristi Rennekamp

Media mentions

[“Do investor reactions differ across the lifecycle of ESG initiatives”](#) *Columbia Law School Blue Sky Blog*. June 14, 2022.

“Uncertainty with accounting standards is a feature, not a bug.” *FEI Weekly*. Feb. 12, 2021.

[“Disruptive technologies and investor communications.”](#) Alexandra Walsh. *IR Update*. Fall 2020.

[“To remove corporate bias, let algorithms summarize earnings.”](#) Sloan Wyatt. *Medium*. Feb 5, 2020.

[“Five overvalued stocks with too much stock-based compensation.”](#) Luke Lango. *InvestorPlace*. Sep 9, 2019

[“Stock-based compensation, financial analysts and equity overvaluation”](#) *Columbia Law School Blue Sky Blog*. Sep 5, 2019.

“To write a better prospectus, keep it concrete.” Steve Brooks. *Texas Enterprise*. Nov 1, 2015.

“Mapping a Manager’s Brain on Incentives.” Steve Brooks. *Texas Enterprise*. Feb 17, 2015.

[“Clear communications and unconscious customer bias.”](#) Daniel Burstein. *Marketing Sherpa*. Nov 24, 2014.

[“Investors may react emotionally to corporate responsibility.”](#) *Harvard Business Review’s Daily Stat*. Jan 2014.

“This is your brain on incentives.” Kim Brown. *Texas Enterprise*. Mar 25, 2013.

Research awards, grants and fellowships

- 2020 Recipient, McCombs School of Business Research Excellence Award for Associate Professors
- 2018 Midyear Meeting Best Paper Award, FARS Section, AAA
- 2016 Recipient, McCombs School of Business CBA Foundation Research Excellence Award for Assistant Professors
- 2015 Nominee, McCombs School of Business CBA Foundation Research Excellence Award for Assistant Professors

- 2013 Outstanding Doctoral Dissertation Award, ABO Section, AAA
- 2012 Outstanding Manuscript Award, ABO Section, AAA
- 2011 Deloitte Foundation Doctoral Fellowship
- 2011 Victor Bernard Memorial Scholar, University of Illinois
- 2011 AAA / Deloitte Foundation / J Michael Cook Doctoral Consortium Fellow
- 2011 Campus Research Board Grant, University of Illinois (PI: Jessen Hobson), \$7,680
- 2010 Richard D. and Anne Marie Irwin Fellowship, University of Illinois
- 2010 Institute of Management Accountants Foundation for Applied Research Grant (PI: Anne Farrell), \$12,495
- 2010 Campus Research Board Grant, University of Illinois (PI: Anne Farrell), \$14,550

Invited presentations & conference participation (presenter unless indicated)

- 2023 FASB Financial Reporting Issues Conference, Tulane University (scheduled), University of Kentucky (scheduled)
- 2022 Nanyang Technological University, Georgia Institute of Technology, *Accounting, Organizations and Society* Conference on Accounting for Sustainability and Climate Change (co-author presenting), *Contemporary Accounting Research* Conference (participant), *Review of Accounting Studies* (participant)
- 2021 The University of Texas at El Paso, Deakin University, Cornell University, University of South Carolina Palmetto Symposium on Experimental Accounting Research, *Contemporary Accounting Research* Conference (discussant)
- 2020 FASB Financial Reporting Issues Conference (discussion leader), Florida State University, University of Massachusetts Amherst, University of Miami Accounting Webinar Series, Lehigh and Villanova Universities (joint workshop), National Investor Relations Institute (NIRI) Big I Conference, University of Oklahoma PCOB Workshop on Valuation & Accounting for Intangible Assets (participant, co-author presenting)
- 2019 FASB Financial Reporting Issues Conference (participant), Arizona State University, University of Calgary Conference on the Convergence of Financial and Managerial Accounting, AAA ABO Midyear Meeting (co-author presenting), University of South Carolina, *Contemporary Accounting Research* Conference (participant), *Review of Accounting Studies* Conference at Singapore Management University (participant, co-author presenting)
- 2018 AAA FARS Midyear Meeting (two papers), University of Arizona, University of Southern California Spring Mini-Conference, University of South Carolina Palmetto Symposium on Experimental Accounting Research (participant), *Contemporary Accounting Research* Conference (participant), *Review of Accounting Studies* Conference at University of Notre Dame, Tilburg Winter Camp (participant)
- 2017 FASB Financial Reporting Issues Conference (participant), University of Pittsburgh, London Business School Accounting Symposium (co-author presenting), FASB Faculty Program, *Accounting, Organizations and Society* Conference (participant), Texas A&M University
- 2016 AAA FARS Midyear Meeting (co-author presenting), Erasmus University, INSEAD Accounting Symposium (participant), University of Bern, AAA Annual Meeting (co-author presenting), University of Kentucky, University of Iowa
- 2015 The University of Texas at Austin Spring Conference, University of Illinois Young Scholars Symposium, Indiana University, ABO Midyear Meeting (co-author presenting), Cornell University, University of Alberta
- 2014 FARS Midyear Meeting, MAS Doctoral Consortium, Lone Star Accounting Research Conference, *Accounting, Organizations and Society* Conference (participant)

- 2013 FARS Midyear Meeting, MAS Midyear Meeting, *Journal of Accounting Research* Conference, Tilburg University Accounting Spring Camp, ABO Midyear Meeting
- 2012 FARS Midyear Meeting, Nanyang Technological University, The University of Texas at Austin, Georgia Institute of Technology, Emory University, Cornell University, University of Washington, ABO Midyear Meeting (two papers)
- 2011 FARS Midyear Meeting, Social and Consumer Psychologists of Illinois Conference
- 2010 ABO Midyear Meeting

TEACHING

Teaching interests

Financial accounting
Financial statement analysis
Behavioral and experimental research in accounting

Teaching experience

Cornell University

NCCB 5000

Financial Accounting, EMBA Americas core

NRE 5040

Behavioral Research in Accounting, PhD seminar

The University of Texas at Austin

ACC 386K

Behavioral Research in Accounting, PhD seminar

B A 284T

Financial Accounting, Full-time and Houston MBA core

BA 280K.7

Financial Statement Analysis, Houston MBA core

ACC 380K.7

Financial Statement Analysis, Full-time MBA/MPA elective

ACC 327

Financial Statement Analysis, BBA elective

University of Illinois at Urbana-Champaign

ACCY 301

Accounting Measurement and Disclosure, Undergraduate core

Teaching awards

- 2021 Faculty Honor Roll, Texas MBA at Houston
- 2020 Faculty Honor Roll, Texas MBA at Houston
- 2019 Faculty Honor Roll, Texas MBA at Houston
- 2018 Dept of Accounting Nominee, Trammell/CBA Foundation Teaching Award for Assistant Professors
- 2017 Dept of Accounting Nominee, Trammell/CBA Foundation Teaching Award for Assistant Professors
- 2017 Dept of Accounting Nominee, Joe D Beasley Award for MBA Teaching
- 2016 Dept of Accounting Nominee, Joe D Beasley Award for MBA Teaching
- 2015 Dept of Accounting Nominee, Joe D Beasley Award for MBA Teaching
- 2012 MBA Applause Award, McCombs School of Business, The University of Texas at Austin
- 2010 University of Illinois College of Business Alumni Association Excellence-in-Teaching Award
- 2010 List of Teachers Ranked as Excellent, University of Illinois
- 2009 Fred H. Figge Distinguished Teaching Assistant Award in Accountancy, University of Illinois
- 2009 List of Teachers Ranked as Excellent, University of Illinois

SERVICE

Internal

PhD and Masters supervision (first placement in parentheses for PhD students)

The University of Texas at Austin

Mandy Ellison (2024, expected), PhD first and second-year summer paper supervisor
Cassie Mongold (2022, expected), PhD Dissertation Committee Chair (FASB & University of Illinois)
Dan Rimkus (2021), PhD Dissertation Committee Member (University of Florida)
Shannon Garavaglia (2020), PhD Dissertation Committee Chair (FASB & University of Pittsburgh)
Zheng Leitner (2018), PhD Dissertation Committee Member (Nanyang Tech University)
Xinyu Zhang (2018), PhD Dissertation Committee Member (Cornell University)
Ben Van Landuyt (2017), PhD Dissertation Committee Member (University of Arizona)
Sally Blatz (2013), MBA Independent Study Supervisor
Greg Capps (2012), Master's Thesis Reader

Service to the department, college and university

Cornell University

2022-present EMBA Americas Program Committee
2022-present Business Simulation Lab Advisory Committee

The University of Texas at Austin

2020-2022 Executive Committee, Department of Accounting
2019-2022 Behavioral Research Lab Committee
2019-2022 Advisory Council, McCombs MBA Board Fellows

2019-2022 Evaluation and Continuation Committee, Dept of Accounting
2019 Co-coordinator for Lone Star Accounting Conference
2018-2020 Executive Committee, Department of Accounting
2018-2022 MBA Programs Committee, McCombs School of Business
2017-2022 Steering Committee, Social Innovation @ McCombs
2016-2022 Institutional Review Board (IRB) Departmental Review Chair
2016-2022 Faculty Advisory Committee, McCombs School of Business
2012-2022 Graduate Studies Committee, Department of Accounting
2015 Co-coordinator for Experimental Research in Accounting Conference

University of Illinois at Urbana-Champaign

2011 Search Committee for Head of Accountancy Department

External

Editor

Contemporary Accounting Research 2023-present

Ad-Hoc Editor

Contemporary Accounting Research, 2020-2022

Guest Editor

Journal of Financial Reporting Conference Series and Call for Proposals, 2021-22

Editorial Board Member

Accounting, Organizations and Society, 2017-present

Accounting Horizons, 2021-present

Behavioral Research in Accounting, 2015-present

Contemporary Accounting Research, 2017-2022

Journal of Financial Reporting, 2021-present

Ad Hoc Reviewer

Accounting and Finance

European Accounting Review

Journal of Accounting and Economics

Journal of Accounting Research

Journal of Business Ethics

Journal of Financial and Quantitative Analysis

Journal of International Accounting Research

Managerial Finance

Management Science

Review of Accounting Studies

The Accounting Review

The International Journal of Accounting

Conference Reviews and Discussions

2023 Reviewer, FARS Midyear
2021 Reviewer, ABO Midyear
2021 Reviewer and discussant, FARS Midyear
2021 Reviewer and discussant, MAS Midyear
2020 Reviewer and discussant, ABO Midyear
2019 Reviewer and discussant, FARS Midyear
2018 Reviewer, FARS Midyear
2017 Reviewer and discussant, ABO Midyear; Reviewer, FARS Midyear
2016 Reviewer and discussant, FARS and MAS Midyear; Reviewer, ABO Midyear
2015 Reviewer, AAA ABO, FARS and MAS Midyear Meetings
2014 Reviewer and discussant, AAA FARS and MAS Midyear Meetings
2013 Reviewer and discussant, AAA ABO Midyear Meeting
2012 Reviewer and discussant, AAA ABO Midyear Meeting
2011 Reviewer and moderator, AAA FARS Midyear Meeting
2010 Reviewer, AAA ABO Midyear Meeting

External Reviews

2016 Erasmus University, PhD proposal

Other External Service & Awards

2023 Planning Committee for 2024 FASB Financial Reporting Issues Conference
2022-23 Awards Committee Chair, ABO Section, AAA
2021 Outstanding Doctoral Dissertation Advising Award, ABO Section, AAA
2021 AAA Doctoral Consortium, Break-out Session Leader
2020 Excellence in Reviewing Recognition, *European Accounting Review*
2017-2020 Financial Reporting Policy Committee of the AAA (Chair in 2018-19)
2019 ABO Research Conference Coordinator
2018 ABO Research Conference Assistant Coordinator

PROFESSIONAL & VOLUNTEER EXPERIENCE

St Stephen's Episcopal School, Austin, Texas
Treasurer-elect and Treasurer, Parents' Association, 2018-2020

Lonestar Soccer Club, Austin, Texas
Treasurer, USSDA Teams, 2015-2018

Champaign Urbana Ballet, Champaign, Illinois
Treasurer, 2009-2012

Morris Textiles Limited, Liverpool, England
Finance Director, 1997-2007

PROFESSIONAL CERTIFICATION & MEMBERSHIPS

**Certified Public Accountant (Registered), State of Illinois
American Accounting Association, ABO and FARS Sections**