

Brian J. White, CPA, PhD
Associate Professor of Accounting
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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

1. Experimental research on standard setting issues in financial reporting (with Lisa Koonce, Cassie Mongold and Laura Quaid). *Accounting, Organizations and Society* 2023, forthcoming. <https://doi.org/10.1016/j.aos.2023.101509>
Companion website: <https://www.experimentalresearchonstandardsetting.org>
2. Asymmetric motivated reasoning in investor judgment (with Brooke Elliott, Jessen Hobson and Ben Van Landuyt). *Review of Accounting Studies* 2023, forthcoming. <https://doi.org/10.1007/s11142-023-09784-7>.

3. 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* 2023, forthcoming. <https://doi.org/10.1016/j.aos.2023.101441>.
4. The effect of a warning on investors' reactions to disclosure readability (with Lisa Koonce and Zheng Leitter). *Review of Accounting Studies* 2023 (28): 769-791, <https://doi.org/10.1007/s11142-021-09655-z>.
5. 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, <https://doi.org/10.2308/HORIZONS-2020-194>.
6. Stock-based compensation, financial analysts and equity overvaluation (with Partha Mohanram and Wuyang Zhao). *Review of Accounting Studies* 2020 (25): 1040-1077, <https://doi.org/10.1007/s11142-020-09541-0>.
7. 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, <https://doi.org/10.2308/jfr-2018-0024>.
8. Linked balance sheet presentation (with Lisa Koonce and Zheng Leitter). *Journal of Accounting and Economics* 2019 (68): 101237, <https://doi.org/10.1016/j.jacceco.2019.101237>.
9. 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, <https://doi.org/10.1007/s11142-019-9488-0>.
10. 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, <https://doi.org/10.1080/15427560.2018.1381961>.
11. 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, <https://doi.org/10.3389/fnhum.2018.00058>.
12. Example-based reasoning and fact-weighting guidance in accounting standards (with Greg Capps and Lisa Koonce). *Contemporary Accounting Research* 2017 (34): 582-600, <https://doi.org/10.1111/1911-3846.12283>.
13. How do experienced users evaluate hybrid financial instruments? (with Shana Clor-Proell and Lisa Koonce). *Journal of Accounting Research* 2016 (54): 1267-1296, <https://doi.org/10.1111/1475-679X.12129>.
14. Does concrete language in disclosures increase willingness to invest? (with Brooke Elliott and Kristina Rennekamp). *Review of Accounting Studies* 2015 (20): 839-865, <https://doi.org/10.1007/s11142-014-9315-6>.

15. Earnings metrics, information processing, and price efficiency in laboratory markets (with Brooke Elliott and Jessen Hobson). *Journal of Accounting Research* 2015 (53): 555-592, <https://doi.org/10.1111/1475-679X.12080>.
16. 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, <https://doi.org/10.2308/accr-50852>.
17. 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, <https://doi.org/10.2308/accr-50577>.

Book chapter

Language in Financial Disclosures (with Natasha Bernhardt, Mandy Ellison and Kristi Rennekamp). (2023). In G. Hilary & D. McLean (Eds.) *Handbook of Financial Decision Making*. Elgar Publishing.

Invited discussions, practitioner articles and other writings

Ellison, M. T. and B. J. White. The world according to GAARP—Discussion of “To read or to listen? Does disclosure delivery mode impact investors' reactions to managers' tone language?”. *Contemporary Accounting Research* 2023, forthcoming. <https://doi.org/10.1111/1911-3846.12898>.

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.

Farrell, A., J. O. S. Goh, R. Kahle, M. Shackell, B. White. [When Managers Make Emotional Business Decisions](#). *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, <https://doi.org/10.1023/A:1003294108162>.

Working papers

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

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

“Constructive liabilities and past practice,” with Shannon Garavaglia and Cassie Mongold

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

“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

“A Theory-based Synthesis of Experimental Research on Accounting Standard Setting,” with Shana Clor-Proell and Cassie Mongold (book chapter, to be published in the 2nd edition of the *Routledge Companion to Behavioral Accounting Research*).

Work in process

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

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

“ESG measure comparability and investor demand for ESG funds,” with Lauren Frederick, Kristi Rennekamp and Xinyu Zhang

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.

Research awards, grants and fellowships

2021	Outstanding Doctoral Dissertation Advising Award, ABO Section, AAA
2020	Recipient, McCombs School of Business Research Excellence Award for Associate Professors
2019-2022	Ernst & Young Faculty Fellowship, McCombs School of Business, University of Texas
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 (participant), Tulane University, University of Kentucky VASOA Colloquium, <i>Contemporary Accounting Research</i> Conference (participant), Simon Fraser University
2022	Nanyang Technological University, Georgia Institute of Technology, <i>Accounting, Organizations and Society</i> Conference on Accounting for Sustainability and Climate Change (co-author presenting), <i>Contemporary Accounting Research</i> Conference (participant), <i>Review of Accounting Studies</i> (participant)
2021	The University of Texas at El Paso, Deakin University, Cornell University, University of South Carolina Palmetto Symposium on Experimental Accounting Research, <i>Contemporary Accounting Research</i> 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)

Invited presentations & conference participation (presenter unless indicated, cont'd)

- 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

NCC 5500, Financial Accounting, Two-Year MBA 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

Teaching awards (cont'd)

- 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 Dissertation Committee Co-Chair
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 Leitter (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

2023-present Business Simulation Lab Director
2023-present PhD Coordinator, Accounting Area
2022-present EMBA Americas Program Committee (Chair 2023-present)
2022-2023 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 from 2020)

Guest Editor

Journal of Financial Reporting Improving 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

2010-Present Reviewer and Discussant for ABO, FARS and MAS Midyear Meetings

Other External Service & Awards

2023-24 Planning Committee for 2024 FASB Financial Reporting Issues Conference

2022-23 Awards Committee Chair, 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

2016 Erasmus University, PhD proposal

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