

Brian J. White, CPA, PhD
Professor of Accounting
Samuel Curtis Johnson Graduate School of Management
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ACADEMIC EMPLOYMENT

Johnson Graduate School of Management, S C Johnson College of Business, Cornell University

Professor of Accounting, 2025-present
Associate Professor of Accounting, 2022 – 2025

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 effect of uncertainty about future accounting standards on financial reporting quality (with Ben Van Landuyt). *Management Science* 2025. <https://doi.org/10.1287/mnsc.2023.01469>

Business acquisition disclosures: The effect of identifying intangible assets on investors' judgments (with Zheng Leitter and Lisa Koonce). *Management Science* 2025 (71).
<https://doi.org/10.1287/mnsc.2023.02673>

Refereed publications in academic journals (continued)

Cost-benefit tradeoffs in acquirers' goodwill valuations (with Lisa Koonce and Sara Toynbee). *Contemporary Accounting Research* 2025 (42), 553-575. <https://doi.org/10.1111/1911-3846.13010>.

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* 2024 (113), 101441. <https://doi.org/10.1016/j.aos.2023.101441>.

Experimental research on standard setting issues in financial reporting (with Lisa Koonce, Cassie Mongold and Laura Quaid). *Accounting, Organizations and Society* 2024 (112), 101509. <https://doi.org/10.1016/j.aos.2023.101509>

Companion website: <https://www.experimentalresearchonstandardsetting.org>

Asymmetric motivated reasoning in investor judgment (with Brooke Elliott, Jessen Hobson and Ben Van Landuyt). *Review of Accounting Studies* 2024 (29), 3524-3563. <https://doi.org/10.1007/s11142-023-09784-7>.

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>.

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>.

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>.

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>.

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>.

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>.

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>.

Refereed publications in academic journals (continued)

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>.

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>.

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>.

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>.

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>.

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>.

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 chapters

A Theory-based Synthesis of Experimental Research on Accounting Standard Setting (with Shana Clor-Proell and Cassie Mongold). 2025. In T. Libby and L. Thorne (Eds). *Routledge Handbook of Behavioural Accounting Research*. 2nd edition. Routledge. Forthcoming. <https://doi.org/10.4324/9781003541981-12>.

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. <https://doi.org/10.4337/9781802204179>.

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* 2024 (41): 7-38. <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.

Invited discussions, practitioner articles and other writings (continued)

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

"Layoff or Furlough? Effects of the Performance Measurement System on Labor Cost Reduction Decisions," with Eric Chan and Kenzie Feingold

"Obligation Primacy, Customary Business Practices and Constructive Liabilities," with Shannon Garavaglia and Cassie Mongold

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

"Effects of emphasizing novelty versus usefulness on idea-sharing and subsequent collaboration on creative tasks," with Andrew Cooney and Xinyu Zhang

Work in process

"Effects of R&D Accounting on Managers' Effort Choices and Investors' Valuation Judgments," with Ben Van Landuyt and Martin Wiernsperger

"Investors' reliance on key performance indicators," with Mike Durney and Mark Nelson

"Managers' and investors' perspectives on disclosure credibility," with Kristi Rennekamp and Jiexin Wei

"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

2024-25	Clifford H. Whitcomb Faculty Fellowship
2021	Outstanding Doctoral Dissertation Advising Award, ABO Section, AAA
2020	McCombs School of Business Research Excellence Award for Associate Professors
2019-22	Ernst & Young Faculty Fellowship
2018	Midyear Meeting Best Paper Award, FARS Section, AAA
2016	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 workshops, seminars and presentations

2026	European Network for Experimental Accounting Research, Keynote Speaker (scheduled)
2026	University of Illinois at Urbana-Champaign (scheduled)
2026	Queen's University (scheduled)
2025	Indiana University
2025	Hawaii Accounting Research Doctoral Institute (four-day seminar)
2025	FASB Emerging Financial Reporting Issues Research Symposium
2025	EAA Virtual Accounting Research Seminar
2025	Ohio State University
2024	University of Amsterdam
2024	Tilburg University
2024	CAAA Annual Meeting, Craft of Accounting Workshop
2023	Tulane University
2023	University of Kentucky VASOA Colloquium
2023	Simon Fraser University
2022	Nanyang Technological University
2022	Georgia Institute of Technology
2021	The University of Texas at El Paso
2021	Deakin University
2021	Cornell University
2021	University of South Carolina Palmetto Symposium on Experimental Accounting Research
2021	<i>Contemporary Accounting Research</i> Conference (discussant)
2020	Florida State University
2020	University of Massachusetts Amherst
2020	University of Miami Accounting Webinar Series
2020	Lehigh and Villanova Universities (joint workshop)
2020	National Investor Relations Institute (NIRI) Big I Conference
2019	Arizona State University
2019	University of Calgary Conference on the Convergence of Financial and Managerial Accounting
2019	University of South Carolina
2018	AAA FARS Midyear Meeting (two papers)
2018	University of Arizona
2018	University of Southern California Spring Mini-Conference
2018	<i>Review of Accounting Studies</i> Conference at University of Notre Dame
2017	University of Pittsburgh
2017	FASB Faculty Program
2017	Texas A&M University
2016	Erasmus University
2016	University of Bern
2016	University of Kentucky
2016	University of Iowa
2015	The University of Texas at Austin Spring Conference
2015	University of Illinois Young Scholars Symposium
2015	Indiana University
2015	Cornell University
2015	University of Alberta
2014	FARS Midyear Meeting

Invited workshops, seminars and presentations (continued)

2014 MAS Doctoral Consortium
2014 Lone Star Accounting Research Conference
2013 FARS Midyear Meeting
2013 MAS Midyear Meeting
2013 *Journal of Accounting Research* Conference
2013 Tilburg University Accounting Spring Camp
2013 ABO Midyear Meeting
2012 FARS Midyear Meeting
2012 Nanyang Technological University
2012 The University of Texas at Austin
2012 Georgia Institute of Technology
2012 Emory University
2012 Cornell University
2012 University of Washington
2012 ABO Midyear Meeting (two papers)
2011 FARS Midyear Meeting
2011 Social and Consumer Psychologists of Illinois Conference
2010 ABO Midyear Meeting

Invited conference participation

2026 FASB Financial Reporting Issues Conference
2025 *Contemporary Accounting Research* Conference
2025 University of South Carolina Palmetto Symposium on Experimental Accounting Research
2025 FASB Financial Reporting Issues Conference
2024 *Contemporary Accounting Research* Conference
2024 FASB Financial Reporting Issues Conference
2023 *Contemporary Accounting Research* Conference
2023 FASB Financial Reporting Issues Conference
2023 University of South Carolina Palmetto Symposium on Experimental Accounting Research
2022 AOS Conference on Accounting for Sustainability and Climate Change
2022 *Contemporary Accounting Research* Conference
2022 *Review of Accounting Studies* Conference
2020 FASB Financial Reporting Issues Conference
2020 University of Oklahoma PCOB Workshop on Valuation & Accounting for Intangible Assets
2019 FASB Financial Reporting Issues Conference
2019 *Contemporary Accounting Research* Conference
2019 *Review of Accounting Studies* Conference at Singapore Management University
2018 University of South Carolina Palmetto Symposium on Experimental Accounting Research
2018 *Contemporary Accounting Research* Conference
2018 Tilburg Winter Camp
2017 FASB Financial Reporting Issues Conference
2017 *Accounting, Organizations and Society* Conference
2016 INSEAD Accounting Symposium
2014 *Accounting, Organizations and Society* Conference

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
NACCT 5545: Accounting Research for Accounting Professionals, MSA program
NRE 5040: Behavioral Research in Accounting, PhD seminar
NCC 5000: Financial Accounting, Two-Year MBA core

The University of Texas at Austin

ACC 386K: Behavioral Research in Accounting, PhD seminar
BA 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

2024 EMBA Americas Class of 2024 Star Teaching Award
2023 Teaching Honor Roll, Johnson Graduate School of Management, 2023-24
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 Asst Professors
2017 Dept of Accounting Nominee, Trammell/CBA Foundation Teaching Award for Asst 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

Cornell University

2025-present Academic Standards Committee (Chair Spring 2026)
2023-present PhD Coordinator, Accounting Area
2023-present EMBA Americas Joint Academic Committee (Chair 2025-present)
2022-present EMBA Americas Program Committee (Chair 2023-present)
2023-2025 Business Simulation Lab Director
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

PhD Student Supervision (first placement in parentheses)

Cornell University

Jiexin Wei (2028, expected), Dissertation Committee Member
Lauren Frederick (2027, expected), Dissertation Committee Chair
Asabé Danpollo (2026, expected), Dissertation Committee Member

The University of Texas at Austin

Mandy Ellison (2024), PhD Dissertation Committee Co-Chair (Texas State University)
Cassie Mongold (2022), 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)

External

Editor

Contemporary Accounting Research, 2023-2028 (two terms)

Guest Editor

Journal of Financial Reporting Improving Financial Reporting Conference Series, 2021-22

Editorial Board Member

Accounting, Organizations and Society, 2017-present

Accounting Horizons, 2021-2024

Behavioral Research in Accounting, 2015-present

Contemporary Accounting Research, 2017-2022

Journal of Financial Reporting, 2021-present

Journal of Accounting and Public Policy, 2025-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

2024-2027 FARS Publications Committee

2022-2025 Awards Committee Chair, ABO Section, AAA

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

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, FARS and MAS Sections