

BRIAN GALE

Emmett S. Harrington Endowed Professor
Assistant Professor
Foster School of Business
University of Washington
Box 353200 | Seattle, WA 98195
Email: bgale@uw.edu

Education

- Ph.D., Accountancy, University of Illinois at Urbana-Champaign, May 2019
- J.D., The University of Chicago Law School, June 2009
- B.S., Accounting and Finance, Miami University, May 2006

Research Interests

- How regulation affects investors' use of accounting information and their investment-related judgments and decisions
- The influence of disclosure attributes and medium features on investors' information processing, valuation judgments, and market efficiency

Peer-Reviewed Publications

- How Does SEC Review Correspondence Affect Investors' Judgments? The Role of Access Costs and Review Ambiguity. Forthcoming at *The Accounting Review*.

Working Papers

- Elliott, W. B., B. T. Gale, and J. L. Hobson. The joint influence of information push and value relevance on investor judgments and market efficiency. *Revising for Third Round Submission to the Journal of Accounting Research*.
- Brown, N. C., B. T. Gale, and A. A. Huffman. The market impact of reducing SEC enforcement powers. *Revising for Second Round Submission to the Journal of Accounting Research*.
- Brown, N. C., B. T. Gale, and S. M. Grant. Repetition, interactivity, and investor processing of firm disclosures. *Under First Round Review at the Journal of Accounting Research*.
- Donohoe, M. P., B. T. Gale, and M. A. Mayberry. The economic effects of regulating professional tax planning advice. *Revising for journal submission*.

Research in Progress

- Gale, B., S. Grant, F. Hodge, and B. Kamrath. How do earnings guidance frequency and index fund ownership influence managerial myopia? *Data Analysis phase*.
- B. Gale and R. Sinha. The effect of regulatory disclosure framework on firms' financial reporting. *Design phase*.
- Gale, B., S. Grant, and B. Kamrath. How does managers' use of humor influence investor judgments? *Design phase*.

Other Publications

- Weisbach, D., and B. Gale. 2011. The regulation of tax advice and advisers. *Tax Analysts* 130: 1279–1302.

Conferences and Workshops (* indicates presenter and/or discussant)

- 2020: CAR Conference (virtual); New Faculty Consortium, Landsdowne, VA;
- 2019: *AAA ABO Midyear Meeting, Providence, RI; *AAA Annual Meeting, San Francisco, CA; *ENEAR Conference, Maastricht, Netherlands; *National Tax Association Annual Conference, Tampa, FL; *University of British Columbia, Oregon, and Washington Conference; *Indiana University; *Michigan State University; *University of Florida; *University of Iowa; *University of Pittsburgh; *University of Washington
- 2018: *AAA ABO Midyear Meeting, Phoenix, AZ; *AAA FARS Midyear Meeting, Austin, TX; AAA Annual Meeting, Washington DC; *Accounting Rookie Camp, Miami, FL; Cornell Financial Reporting Mini-Camp, Ithaca, NY; Midwest Accounting Research Conference, Bloomington, IN; Palmetto Symposium on Experimental Accounting Research, Columbia, SC; *SEC Division of Economic and Risk Analysis Doctoral Symposium, Washington DC; *University of Illinois, Champaign, IL; *Miami University, Oxford, OH
- 2017: *AAA ABO Midyear Meeting, Pittsburgh, PA; *Accounting, Organizations and Society* Conference, Chicago, IL; *ENEAR Conference, Leuven, Belgium
- 2016: AAA ABO Midyear Meeting, Albuquerque, NM; Symposium on Auditing Research, Champaign, IL; *University of Illinois, Champaign, IL
- 2015: AAA ATA Midyear Meeting, Washington DC; Midwest Accounting Research Conference, Champaign, IL; University of Illinois Tax Symposium, Chicago, IL
- 2014: Symposium on Auditing Research, Champaign, IL

Teaching Experience

University of Washington

- 2020–2021, ACCTG 440 Accounting and Financial Management Decisions

University of Illinois, Instructor

- 2015–2016, ACCY 312 Principles of Taxation

Professional Service

- Ad hoc Reviewer: *Accounting, Organizations and Society*; *The Accounting Review*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*
- Conference Reviews: AAA FARS Midyear Research Conference; AAA ABO Midyear Research Conference; Tax Symposium, University of Illinois

Department Service

Doctoral student supervision

- Samantha Seto (expected graduation 2022), Dissertation Committee Member and Advisor
- Brad Kamrath (expected graduation 2023), First and Second Year Summer Paper Advisor

Professional Experience

Sidley Austin, Chicago, IL

- Tax Associate, 2010–2014

Professional Certification and Memberships

- American Accounting Association (ABO, ATA, and FARS Sections)
- Bar of the State of Illinois (Inactive)