

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

Academic Appointments

- University of Washington, Foster School of Business – Assistant Professor, 2019 – present
- U.S. Securities and Exchange Commission, Division of Economic and Risk Analysis, Financial Economist (Intergovernmental Personnel Assignment), 2022 – 2024

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 the use of accounting information and 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

- Donohoe, M. P., B. T. Gale, and M. A. Mayberry. 2024. Shareholder perceptions of external tax advisors in corporate tax planning. *Contemporary Accounting Research* 41 (2): 1311–1345.
- Brown, N. C., B. T. Gale, and S. M. Grant. 2022. How do disclosure repetition and interactivity influence investors' judgments? *Journal of Accounting Research* 60 (5): 1775–1811.
- Elliott, W. B., B. T. Gale, and J. L. Hobson. 2022. The joint influence of information push and value relevance on investor judgments and market efficiency. *Journal of Accounting Research* 60 (3): 1049–83.
- Gale, B. T. 2022. How does SEC review correspondence affect investors' judgments? The role of access costs and review ambiguity. *The Accounting Review* 97 (1): 233–59.

Working Papers

- Gale, B., S. Grant, F. Hodge, and B. Kamrath. How do earnings guidance frequency and index fund ownership influence managerial myopia? Under second round review at *Behavioral Research in Accounting*.
- Brown, N. C., B. T. Gale, A. A. Huffman, and R. M. White. The market impact of reducing SEC enforcement powers. Under first round review at the *Review of Accounting Studies*.
- Cheng, C., T. de Kok, and B. Gale. An analysis of subtle revisions to prior period amounts. Revising for journal submission.

- Croom, J., B. T. Gale, and S. M. Grant. A brave new world: Information processing and heuristics in GenAI financial analysis. Preparing initial draft.

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)

- 2024: *Arizona State University (scheduled); *Cornell University (scheduled)
- 2022: *AAA Western Regional Conference, Long Beach, CA; Financial Markets Quality Conference, Washington DC
- 2021: *Review of Accounting Studies* Conference
- 2020: *Contemporary Accounting Research* Conference; 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

- 2024, ACCTG 403 Financial Reporting and Analysis III
- 2022–2024, ACCTG 505 Intensive Analysis of Accounting Principles and Practices (Financial Accounting I)
- 2021–2022, ACCTG 510 Introduction to Financial Statement Analysis (MBA level)
- 2020–2022, ACCTG 440 Introduction to Financial Statement Analysis (undergraduate level)

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*; *Journal of Accounting and Economics*; *Management Science*; *Review of Accounting Studies*

Department Service

Doctoral student supervision

- Brad Kamrath (graduated 2023), Dissertation Committee Member; First and Second Year Summer Paper Advisor
- Samantha Seto (graduated June 2022; first placement: Simon Fraser University), Dissertation Committee Member and Advisor

Professional Certification and Memberships

- American Accounting Association (ABO, ATA, and FARS Sections)