

Brian Rountree

Office Address

Jones School of Business
Rice University
Houston, TX 77252
(713)-348-5328 (phone)
(713)-348-6331 (fax)
Email: routree@rice.edu

EDUCATION

Ph.D., 2003, Kenan-Flagler Business School, University of North Carolina.
B.S., 1996, Babson College, Magna Cum Laude, with Honors and Valedictorian.

ACADEMIC EMPLOYMENT

7/03-06/09	Assistant Professor of Accounting, Jones Graduate School of Business, Rice University.
07/10-present	Associate Professor of Accounting, Jones Graduate School of Business, Rice University.

RESEARCH AREAS

My research broadly deals with the relation between financial reporting and economic outcomes like stock prices, fraud detection, regulation, and shareholder voting behavior. Most of my research capitalizes on significant changes in the financial reporting environment to investigate how firms, auditors, and other monitoring agents respond to the changes.

TEACHING AREAS

08/23-present	BUSI401 Financial Statement Analysis
08/23-12/24	MACC512 Financial Statement Analysis
08/19-present	BUSI530 Introduction to Accounting Research for PhD students
01/18-present	MGMT 901 MBA@Rice Financial Accounting
01/17-06/23	BUSI800 Selected Readings for PhD students
08/16-12/21	MGMT601 Financial Statement Analysis for MBA students.
06/15-08/15	Quantitative Leveling for all incoming MBA students.
08/13-12/19	MGMT801 Financial Accounting for EMBA students.
08/12-12/15	BUSI534 Applied Empirical Research for PhD students.
7/06-12/11	MGMT 501 Financial Accounting for MBA students.
08/10-12/12	MGMW501 Financial Accounting for WMBA students.
10/09-12/09	MGMT 801 Financial Accounting for EMBA students.
10/08-12/08	MGMP 602 Accounting Based Valuation
7/03-7/06	MGMT 601 Financial Statement Analysis for MBA students.

PUBLICATIONS

- Amini, S., A. Mackinlay, B. Rountree, and J. Weston. Abnormal Investment and Time-Varying Monitoring. Forthcoming in *Management Science*.
- Ferreira, P., W. R. Landsman, B. Rountree. Capital Structure Effects Associated with the New Lease Accounting Standard. Forthcoming in *Management Science*.
- Rountree, B., S. Sivaramakrishnan, Y. Wang, and L. Yu. 2024. Debiasing Earnings Persistence Estimates. *Review of Accounting Studies* 29, 3258-3292.
- Crawford, S., K. K. Nelson, and B. Rountree. 2021. Mind the Gap: CEO-Employee Pay Ratios and Shareholder Say on Pay Votes. *Journal of Business Finance & Accounting* 48 (1-2), 308-337.
- Jenkinson, T., W. Landsman, B. Rountree, and K. Soonawalla. 2020. Private Equity Net Asset Values and Future Cash Flows. *The Accounting Review* 95 (1) 191-210.
- Jackson, A., M. Plumlee, and B. Rountree. 2018. Decomposing the Market, Industry, and Firm Components of Earnings: Implications for Forecasting. *Review of Accounting Studies* 23 (3), 1071-1095.
- Jackson, A. J., B. Rountree, and K. Sivaramakrishnan. 2017. Earnings Co-movements and Earnings Manipulation. *Review of Accounting Studies* 22 (3), 1340-1365.
- Nelson, K. K., R. Price, and B. Rountree. 2013. Are Individual Investors Influenced by the Optimism and Credibility of Stock Spam Recommendations? *Journal of Business Finance & Accounting*, 40, 1155-1183.
- Price, R., F. Roman, and B. Rountree. 2011. The Impact of Governance Reform on Performance and Transparency. *Journal of Financial Economics*, 99, 76-96.
- Rountree, B. 2009. Discussion of "Behavioural Bias and Conflicts of Interest in Analyst Stock Recommendations." *Journal of Business, Finance & Accounting*, 36, 419-423.
- Landsman, W. R., K. K. Nelson, and B. R. Rountree. 2009. Auditor Switches in the Pre- and Post-Enron Eras: Risk or Realignment? *The Accounting Review*, 84, 531-558.
- Nelson, K. K., R. Price, and B. Rountree. 2008. The Market Reaction to Arthur Andersen's Role in the Enron Scandal: Loss of Reputation or Confounding Effects? *Journal of Accounting and Economics*, 46, 279-293.
- Rountree, B., J. P. Weston, G. Allayannis. 2008. Do Investors Value Smooth Performance? *Journal of Financial Economics*, 90, 237-251.

Blouin, J., B. Grein, and B. Rountree. 2007. An Analysis of Forced Auditor Change: The Case of Former Arthur Andersen Clients, *The Accounting Review*, 82, 621-650.

Conrad, J., B. Cornell, W. R. Landsman, and B. R. Rountree. 2006. How Do Analyst Recommendations Respond to Major News? *Journal of Financial and Quantitative Analysis*, 41, 25-49.

WORKING PAPERS

Andre, P., G. Markarian, A. Nikkhah, and B. Rountree. Accounting Transparency and Share Issuances: Evidence from Private Equity Fundraising.

Chen., L., A. Jackson, and B. Rountree. The Pervasiveness of Walk Downs versus Walk Ups in Analyst Forecasts.

Chen, L, Jackson, A., and B. Rountree. Idiosyncratic Earnings and Analyst Forecast Properties. Under second round review in *Accounting & Finance*.

Drymiotou, G., Z. Liu, B. Rountree, and K. Sivaramakrishnan. Better Internal Control, Lower Disclosure Transparency?

Ferreira, P, W. Gonzalez, B. Rountree and K. Sivaramakrishnan. Re-examining the Timing Role of Accrual Accounting.

Peyravan, L., B. Rountree, and S. Sivaramakrishnan. Analyst Competition in the Presence of Differential Private Information.

Rountree, B. 2004. The Response to a Mandatory Change in Revenue Recognition Policies. Dissertation.

Work in Progress

Chen, L., B. Rountree, K. Sivaramakrishnan, and S. Wang. The Market Response to Twitter Sentiment.

EDITORIAL AND REVIEW RESPONSIBILITIES

- Editor, Journal of Business Finance & Accounting.
- Editorial and Advisory Board, The Accounting Review 2010-2022.
- Ad hoc reviewer: Journal of Accounting Research, Journal of Accounting & Economics, Contemporary Accounting Research, Review of Accounting Studies, Journal of Finance, Journal of Financial & Quantitative Analysis, Accounting and Finance, Journal of Accounting, Auditing, & Finance, Management Science, Journal

of Accounting & Public Policy, Auditing: A Journal of Practice & Theory, Review of Industrial Organization, Review of Economic Letters, Emerging Markets Finance & Trade.

DISSERTATION COMMITTEES

- Maclean Gaulin 2017 (University of Utah)
- Rafael Copat 2019 (University of Texas at Dallas)
- Gary Lind 2019 (University of Pittsburgh)
- Rustam Zufarov 2020 (University of Illinois at Chicago)
- Daniela De la Parra Hurtado 2021 (University of North Carolina at Chapel Hill)
- Linyi Chen (Tik Tok) (Chair)
- Geoffrey Pears (University of Utah, non-tenure track) (Co-Chair)
- William Gonzalez (expected 2026)

CONFERENCE PRESENTATIONS

- *AAA Financial Accounting & Reporting Section Midyear Meeting*, Atlanta, GA January 2025. Discussion of: Analysts' Forecasting Models and Uncertainty About the Past by Park and Zach.
- *Hawaii Accounting Research Conference*, Honolulu, HI. January 2025. Analyst Competition in the Presence of Differential Private Information.
- *Hawaii Accounting Research Conference*, Honolulu, HI. January 2025. Discussion of: Technically, Technical Analysis is Fundamental Analysis by Ellahie, Kaplan, and Potter.
- *Hawaii Accounting Research Conference*, Honolulu, HI. January 2024. Re-examining the Timing Role of Accrual Accounting.
- *AAA Financial Accounting & Reporting Section Midyear Meeting*, Online, January 2022. Discussion of: Textual Comparability of Financial Statements by Bai, Burke, Wan, Xu.
- *AAA Financial Accounting & Reporting Section Midyear Meeting*, Nashville, TN January 2020. Discussion of: Tick Size Tolls: Can a Trading Slowdown Improve Earnings News? by Lee and Watts.
- *American Accounting Association (AAA) Annual Meeting*, New York, NY, August 2016. Decomposing the Market, Industry, and Firm Components of Earnings: Implications for Forecasting.
- *American Accounting Association (AAA) Annual Meeting*, New York, NY, August 2016. Discussion Earnings Quality.
- *American Accounting Association (AAA) Annual Meeting*, Chicago, IL, August 2015. Competition and Accruals Quality.
- *American Accounting Association (AAA) Annual Meeting*, Chicago, IL, August 2015. Discussion Neutral Matching and Earnings Quality.
- *American Accounting Association (AAA) Annual Meeting*, Atlanta, GA, August 2014. Discussion of Analysts and Corporate Governance.
- *American Accounting Association (AAA) Annual Meeting*, Anaheim, CA, August 2013. Sentiment, Earnings Comovements, and Earnings Management.

- *American Accounting Association (AAA) Annual Meeting*, Washington, D.C., August 2012. Discussion of Market Pricing of Earnings (3 papers).
- *AAA Financial Accounting & Reporting Section Midyear Meeting*, Chicago, IL, January 2012. Discussion of Sell Side Benchmarks.
- *American Accounting Association (AAA) Annual Meeting*, Denver, CO, August 2011. Discussion of Earnings Smoothing (3 papers).
- *American Accounting Association (AAA) Annual Meeting*, Denver, CO, August 2011. Discussion of Voluntary Disclosures of Auditor Change Reasons.
- *American Accounting Association (AAA) Annual Meeting*, Orange County, CA, August 2008. Discussion of Audit Quality and Market Perceptions.
- *AAA Annual Meeting*, Orange County, CA, August 2008. Discussion of Pricing of Accounting Information.
- *AAA Financial Accounting & Reporting Section Midyear Meeting*, San Antonio, TX, January 2007. Discussion of Pricing of Analyst Forecasts.
- *Conference on Financial Economics & Accounting*, Atlanta, GA, November 2006. Discussion of Accounting Valuation.
- *AAA Annual Meeting*, Washington, DC, August 2006. Discussion of Informativeness of Financial Reporting.
- *AAA Annual Meeting*, Washington, DC, August 2006. Governance Reform, Performance, and Financial Reporting: The Case of Mexico.
- *AAA Annual Meeting*, Washington, DC, August 2006. Do Investors Value Smooth Performance?
- *Lone Star Accounting Research Conference*, Texas A&M, February 2006. Do Investors Value Smooth Performance?
- *AAA Annual Meeting*, San Francisco, CA, August 2005. An Empirical Analysis of Big N Auditor Switches.
- *AAA Annual Meeting*, San Antonio, TX, August 2002. How Do Analyst Recommendations Respond to Major News?

INVITED PRESENTATIONS & CONFERENCES

- *2024 Review of Accounting Studies Conference*, Seattle, Washington. *Journal of Business, Finance & Accounting Conference*, Bristol, England. *Invited Workshops*: University of Calgary.
- *2022 Invited Workshops*: University of Missouri at Columbia.
- *2019 Journal of Business, Finance & Accounting Conference*, Berlin, Germany. University of Washington.
- *2018 Invited Workshops*: University of Virginia, Drexel University.
- *2018 Journal of Business, Finance, & Accounting Conference*, Dublin, Ireland.
- *2017 University of Colorado Summer Accounting Conference*, Beaver Creek, CO.
- *2016 Invited Workshops*: University of Rochester.
- *2015 Journal of Business, Finance, & Accounting Conference*, Milan, Italy.
- *2015 Invited Workshops*: University of Chicago, Washington University in St. Louis, Georgetown University.
- *2015 Journal of Business, Finance, & Accounting Conference*, Milan, Italy.
- *2015 University of Colorado Summer Accounting Conference*, Jackson Hole, WY.
- *2014 Journal of Accounting Research Conference*, Chicago, IL.

- 2014 University of Colorado Summer Accounting Conference, Telluride, CO.
- 2014 *Invited Workshops*: University of Colorado.
- 2013 *Invited Workshops*: University of New South Wales, University of Technology Sydney, University of Melbourne, University of Western Australia, Victoria University of Wellington.
- 2012 University of Minnesota Empirical Conference.
- 2011 *Invited Workshops*: Northwestern University, Babson College.
- 2010 *Invited Workshops*: New York University, Texas A&M University, Michigan State University.
- 2009 *Invited Workshops*: The Ohio State University, University of Minnesota, Boston College, Arizona State University.
- 2008 *Invited Workshops*: Texas Tech University, Texas Christian University.
- 2006 *Invited Workshops*: Duke University.
- 2005 *Invited Workshops*: Southern Methodist University.
- 2003 *Invited Workshops*: Stanford University, University of Michigan, Harvard University, University of Iowa, University of Illinois, University of Oregon, Northwestern University, Rice University, University of California at Berkeley.
- 2008 *Review of Accounting Studies Conference*, Duke University.
- 2007 *Review of Accounting Studies Conference*, Arizona State University
- 2008 *Journal of Business, Finance, & Accounting Conference*, Venice, Italy.
- 2007 *Journal of Business, Finance, & Accounting Conference*, Lancaster, University.
- 2006 *Journal of Business, Finance, & Accounting Conference*, University of North Carolina.
- 2006 AAA Trueblood Seminar, Scottsdale, AZ.
- 2005 AAA Trueblood Seminar, Scottsdale, AZ.
- AAA *Annual Meeting*, San Francisco, CA, August 2005. Session Chair.
- AAA *Annual Meeting*, Orlando, FL, August 2004. Session Chair.
- *Stanford Summer Camp*, Palo Alto, CA, July 2002. Participant.
- *Financial Accounting Standards Board Ph.D. Program*, Norwalk, CT, July 2001. Participant.
- AAA *Doctoral Consortium*, Tahoe, NV, June 2001. Fellow.

AWARDS and HONORS

- 2025 Virani Undergraduate School of Business Teaching Excellence Award.
- 2019 Jones Graduate School of Business Teaching Excellence Award (Executive MBA program).
- 2018 Jones Graduate School of Business Teaching Excellence Award (Alumni Award).
- 2015 Jones Graduate School of Business Teaching Excellence Award (Executive MBA program).
- 2013 Jones Graduate School of Business Alumni Teaching Excellence Award.
- 2013 Jones Graduate School of Business MBA Teaching Excellence Award (Day time program).
- 2011 Jones Graduate School of Business MBA Teaching Excellence Award (Weekend PMBA program).

- 2009 Jones Graduate School of Business Research Excellence Award.
- 2008 Jones Graduate School of Business MBA Teaching Excellence Award (Day time program).
- Deloitte & Touche Doctoral Fellowship, 2001-2002.
- Outstanding Non-Graduating Ph.D. Student of the Year, University of North Carolina, 2002.
- Valedictorian, Babson College Class of 1996.
- All Scholastic Baseball Team, Constitution Athletic Conference, 1996.
- Presidential Scholarship, Babson College, 1992-1996.

RICE UNIVERSITY SERVICE

- Accounting Area Coordinator 07/24-present.
- Accounting Area PhD Program Director 07/19-06/23.
- Jones School Faculty Council Member: 07/12-06/15, 07/19-06/21, Chair 07/16-06/19.
- Chair of Jones School Curriculum Committee: 07/20-06/21, 07/13-06/14.
- PhD Program Committee member: 07/19-06/23.
- Executive Education Faculty Advisory Committee member: 07/19-06/23.
- Masters of Accounting Committee member: 07/14-06/19.
- Innovating the Curriculum Task Force member: 04/19-07/20.
- Senator, Faculty Senate: 07/09-06/15.
- Convener of Appeals and Grievances, Faculty Senate: 07/13-06/15.
- Executive Committee Member, Faculty Senate: 07/10-06/11.
- Ad Hoc Jones School Committee Memberships: Undergraduate Business Minor Development Committee, Masters of Accounting Redeployment Committee, Research Committee, EMBA Task Force (Chair), Core Faculty Committee, Curriculum Review Committee, Dean's Review Committee.

SERVICE TO PROFESSION

- AAA Chair of FARS Meeting Best Paper Award, 2022
- AAA Member of Notable and Distinguished Contributions to the Accounting Literature Award Steering Committee 07/20-06/21.
- AAA FARS 2021 Meeting Best Paper Award, 2021.
- AAA Chair of *FARS* Lifetime Achievement Award Committee 2017-2018.
- AAA Distinguished Contribution to Accounting Literature Committee 2016-2017.
- AAA *FARS* Lifetime Achievement Award Committee 2016.
- AAA *FARS* Nominating Committee 2013-2014.
- AAA National Meeting *FARS* Editorial Committee, 2013.
- AAA National Meeting Coordinator, *FARS* 2012.
- AAA National Meeting *FARS* Editorial Committee, 2011.
- Ad Hoc Reviewer various AAA annual and mid-year meetings.