

BRIAN BRATTEN

Clark Material Handling Company Professor and Director of Graduate Studies

[Von Allmen School of Accountancy](#) ▪ Gatton College of Business & Economics ▪ University of Kentucky

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EDUCATION

Doctor of Philosophy in Accounting, University of Texas at Austin, 2009

Master of Science in Finance, Texas A&M University, 2001

Bachelor of Business Administration in Accounting, Texas A&M University, 2001

PUBLICATIONS

- Bratten, B., M. Causholli, L. A. Myers. 2019. "Fair value exposure, auditor specialization, and banks' discretionary use of the loan loss provision" [Journal of Accounting, Auditing & Finance](#) (Forthcoming)
- Bratten, B., M. Causholli, and T. C. Omer. 2019. "Audit firm tenure, bank complexity, and financial reporting quality" [Contemporary Accounting Research](#) Vol. 36, No. 1, p. 295-325
- Bratten, B. and Y. Xue. 2017. "Institutional ownership and CEO equity incentives" [Journal of Management Accounting Research](#) Vol. 29, No. 3, p. 55-77
- Bratten, B., C. A. Gleason, S. A. Larocque, and L. F. Mills. 2017. "Forecasting taxes: New evidence from analysts" [The Accounting Review](#) Vol. 92, No. 3, p. 1-29
- Bratten, B. and D. S. Hulse. 2016. "Retroactive tax legislation, reported earnings, and investors' responses to earnings 'surprises': Evidence from R&D credit extensions" [The Journal of the American Taxation Association](#) Vol. 38, No. 2, p. 87-109
- JATA Outstanding Paper Award, 2017 (selected among papers published in JATA in 2016)
- Bratten, B., R. Jennings, and C. M. Schwab. 2016. "The accuracy of disclosures for complex estimates: Evidence from reported stock option fair values" [Accounting, Organizations & Society](#) Vol. 52, p. 32-49
- Bratten, B., M. Causholli, and U. Khan. 2016. "Usefulness of fair values for predicting banks' future earnings: Evidence from other comprehensive income and its components" [Review of Accounting Studies](#) Vol. 21, No. 1, p. 280-315
- Bratten, B., J. L. Payne, and W. B. Thomas. 2016. "Earnings management: Do firms play 'follow the leader'?" [Contemporary Accounting Research](#) Vol. 33, No. 2, p. 616-643
- Bratten, B., R. Jennings, and C. M. Schwab. 2015. "The effect of using a lattice model to estimate reported option values" [Contemporary Accounting Research](#) Vol. 32, No. 1, p. 192-222
- Bratten, B., P. Choudhary, and K. Schipper. 2013. "Evidence that market participants assess recognized and disclosed items similarly when reliability is not an issue" [The Accounting Review](#) Vol. 88, No. 4, p. 1179-1210
- Bratten, B., L. M. Gaynor, L. McDaniel, N. R. Montague, and G. E. Sierra. 2013. "The audit of fair values and other estimates: The effects of underlying environmental, task, and auditor-specific factors" [Auditing: A Journal of Practice & Theory](#) Vol. 32, No. s-1, p. 7-44
- AJPT Best Paper Award, 2015 (selected among papers published in AJPT 2011-2013)

CURRENT WORKING PAPERS

“The effect of mandated performance measurement on voluntary disclosure and market responses: Evidence from the EPA 2009 MRGG expansion” with Russell Williamson

“Filling in the GAAPs in individual analysts’ street earnings forecasts” with Stephannie Larocque and Teri Yohn (available at [SSRN](#))

“On the informativeness of unexpected exclusions from street earnings,” with Stephannie Larocque and Teri Yohn

“Overseeing the external audit function: Evidence from audit committees’ reported activities” with Monika Causholli and Valbona Sulcaj (available at [SSRN](#))

- 2019 Audit Midyear Meeting Best Paper Award

ACADEMIC EXPERIENCE

University of Kentucky

Professor, 2019-Present

Director of Graduate Studies (for the Accounting PhD Program), 2018-Present

Clark Material Handling Company Professorship, 2016-Present

Associate Professor, 2016-2019

Assistant Professor, 2009-2016

Indiana University

Visiting Scholar, Spring 2018

University of Texas at Austin

Research Assistant, Teaching Assistant, and Assistant Instructor, 2004-2009

PROFESSIONAL EXPERIENCE

KPMG LLP (Houston, Texas)

Senior Associate, Audit, 2002-2004

Associate, Audit, 2001-2002

Intern, Audit, 1999 & 2000

TEACHING EXPERIENCE

University of Kentucky

Intermediate Accounting I (upper-division course for accounting and finance majors)

Survey of Methodological Tools in Empirical Accounting Research (PhD seminar)

Understanding Financial Statements (Master of Science in Accounting FSA course)

Directed Readings in Accounting Research (PhD independent studies)

Doctoral Colloquium – Accountancy (organize and lead PhD student discussions)

TEACHING EXPERIENCE (CONTINUED)

University of Texas at Austin

Fundamentals of Financial Accounting (introductory financial for lower-division business students)

PRESENTATIONS (^=REFEREED INVITATION, *=PRESENTATION BY CO-AUTHOR)

“On the informativeness of unexpected exclusions from street earnings”

London Business School Accounting Symposium, 2019^{^*}

University of Tennessee, 2019^{*}

University of Waterloo, 2019^{*}

University of South Florida, 2019

Nanyang Technological University, 2018^{*}

Singapore Management University, 2018^{*}

“Overseeing the external audit function: Evidence from recent audit committee voluntary disclosures”

AAA-Audit Mid-Year Meeting, 2019^{^*}

Temple Accounting Conference, 2018^{^*}

AAA Annual Meeting, 2018^{^*}

International Symposium on Audit Research, 2018^{^*}

AAA Southeast Region Meeting, 2018^{^*}

University of Louisville, 2018^{*}

“Filling in the GAAPs in individual analysts’ street earnings forecasts”

Chinese University of Hong Kong Accounting Research Conference, 2019^{*}

University of Central Florida, 2018^{*}

London Business School, 2018^{*}

AAA-FARS Mid-Year Meeting, 2018[^]

University of Alberta, 2017^{*}

Arizona State University, 2017^{*}

University of Arizona, 2017^{*}

Indiana University, 2017^{*}

“The effect of mandated performance measurement on voluntary disclosure and market responses:
Evidence from the EPA 2009 MRGG expansion”

University of Louisville, 2018^{*}

PRESENTATIONS (CONTINUED)

“Audit firm tenure, bank complexity, and financial reporting quality”

University of Florida International Conference on Assurance and Governance, 2017^

University of South Florida, 2015*

AAA Annual Meeting, 2015^*

21st International Symposium on Audit Research, 2015^

Boston Area Research Conference at Boston College, 2015*

AAA-Audit Midyear Meeting, 2015^*

Nyenrode Business University, 2014*

“The effect of fair value accounting and auditor specialization on earnings management: Evidence from the banking industry”

Telfer Annual Conference on Accounting and Finance, University of Ottawa, 2016

AAA Annual Meeting, 2012^

AAA-FARS Mid-Year Meeting, 2012^

University of Kentucky, 2011

“Forecasting taxes: New evidence from analysts”

Tilburg Accounting Spring Camp, 2016^*

University of Ottawa, 2016*

Tenth Annual Bauer Accounting Research Symposium, University of Houston, 2016*

AAA-FARS Mid-Year Meeting, 2016^*

University of Illinois Symposium on Tax Research XIV, 2015^*

Conference on the Convergence of Financial and Managerial Accounting Research, 2015^

Canadian Academic Accounting Association Annual Conference, 2015^*

Northwestern University, 2015*

University of Southern California, 2014*

University of Texas at Dallas, 2014*

Indiana University, 2014*

University of Oxford, 2014*

University of Iowa, 2014*

University of Illinois at Chicago, 2014*

University of Notre Dame, 2014*

“The Timing of Earnings Announcements: The Influence of Industry Leaders”

European Accounting Association Annual Congress, 2015^*

“Financial statement disclosure accuracy: Evidence from reported stock option fair values”

AAA Annual Meeting, 2014^*

University of Toronto, 2014*

AAA-FARS Mid-Year Meeting, 2014^

Miami University, 2012

PRESENTATIONS (CONTINUED)

“Retroactive tax legislation, reported earnings, and investors’ responses to earnings ‘surprises’: Evidence from R&D credit extensions”

AAA Annual Meeting, 2014^{^*}

Martin School of Public Policy & Administration at the University of Kentucky, 2014*

University of Kentucky, 2013

“Usefulness of fair values in predicting future cash flows and earnings,” also presented as “Fair value accounting and the predictive ability of earnings: Evidence from the banking industry”

PwC Young Scholars Symposium, 2014

23rd Annual Conference on Financial Economics and Accounting, 2012[^]

AAA Annual Meeting, 2012^{^*}

European Accounting Association Annual Congress, 2012^{^*}

University of Kentucky, 2011*

University of Western Ontario, 2011*

Columbia University, 2011*

“Earnings management: Do firms play ‘follow the leader?’”

European Accounting Association Annual Congress, 2013^{^*}

American Accounting Association Annual Meeting, 2011[^]

Florida PhD Alumni Research Conference, University of Florida 2011*

University of Kentucky, 2011

University of Neuchâtel, 2010*

“Evidence that market participants assess recognized and disclosed items similarly when reliability is not an issue”

AAA Annual Meeting, 2011^{^*}

Fifth Interdisciplinary Accounting Conference in Copenhagen, 2011*

University of Edinburgh, 2011*

Virginia Tech, 2011

University of Kentucky, 2011

Penn State University, 2011*

Georgetown University, 2010*

American University, 2010*

“CEO equity incentives, firm performance, and corporate governance”

University of Texas at Austin, 2011*

AAA Annual Meeting, 2011^{^*}

George Washington University and George Mason University Joint Workshop, 2010*

Kentucky Accounting Colloquium, University of Kentucky, 2010

PRESENTATIONS (CONTINUED)

“The effect of using a lattice model to estimate reported option values”, also presented as “Valuing employee stock options: Do managers use lattice models to understate option values?”

University of Georgia, 2010*

AAA-FARS Mid-Year Meeting, 2009^

19th Annual Conference on Financial Economics and Accounting, 2008^*

AAA Annual Meeting, 2008^

Chinese University of Hong Kong, 2008*

University of Texas at Austin, 2008

“Analysts’ use of earnings components in predicting future earnings”

University of Arkansas, 2009

University of Florida, 2009

Georgetown University, 2009

Georgia State University, 2009

University of Houston, 2009

University of Kentucky, 2009

Penn State University, 2009

Rice University, 2009

University of Texas at Arlington, 2009

University of Waterloo, 2009

University of Texas at Austin, 2008

CONFERENCES AND PROGRAMS ATTENDED (^=BY INVITATION)

AAA Annual Meeting, San Francisco, California, 2019 (anticipated)

Management Science’s 65th Anniversary Conference, Boston University, 2019^

AAA-Audit Mid-Year Conference, Nashville, Tennessee, 2019

FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2019^

Review of Accounting Studies Conference, University of Notre Dame, 2018^

University of Notre Dame Department of Accounting Research Conference, 2018^

AAA Annual Meeting, Washington, DC, 2018

Midwest Accounting Research Conference, Indiana University, 2018^

PCAOB Academic Conference, Washington, DC, 2018^

AAA-FARS Mid-Year Conference, Austin, Texas, 2018

Contemporary Accounting Research Conference, Québec, Quebec, 2017^

Wall Street Prep University Boot Camp, University of Kentucky, 2017

Hoosier Accounting Research Conference, Indiana University, 2017^

University of Notre Dame Department of Accounting Research Conference, 2017^

AAA Annual Meeting, San Diego, California, 2017

PwC Accounting & Tax Symposium, San Diego, California, 2017^

AAA-FARS Mid-Year Conference, Charlotte, North Carolina, 2017

CONFERENCES AND PROGRAMS ATTENDED (CONTINUED)

University of Florida International Conference on Assurance and Governance, 2017^
 FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2017^
 PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC, 2016^
 University of Notre Dame Department of Accounting Research Conference, 2016^
 AAA Annual Meeting, New York, New York, 2016
 PwC Accounting & Tax Symposium, New York, New York, 2016^
 Deloitte/KU Auditing Symposium, University of Kansas, 2016^
 Telfer Annual Conference on Accounting and Finance, University of Ottawa, 2016^
 UNC Tax Symposium, University of North Carolina, 2016^
 AAA-FARS Mid-Year Conference, Newport Beach, California, 2016
 FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2016^
 PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC, 2015^
 University of Illinois Symposium on Tax Research, Chicago, Illinois, 2015^
 AAA Annual Meeting, Chicago, Illinois, 2015
 PwC Accounting & Tax Symposium, Chicago, Illinois, 2015^
 International Symposium on Audit Research, Boston, Massachusetts, 2015^
 Conference on the Convergence of Financial and Managerial Acct Research, Banff, Alberta, 2015^
 Deloitte/FSA Faculty Consortium, Westlake, Texas, 2015^
 PCAOB Academic Conference, Washington, DC, 2015^
 AAA-Audit Mid-Year Conference, Miami, Florida, 2015
 FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2015^
 University of Notre Dame Department of Accounting Research Conference, 2014^
 AAA Annual Meeting, Atlanta, Georgia, 2014
 PwC Accounting & Tax Symposium, Atlanta, Georgia, 2014^
 Deloitte/KU Auditing Symposium, University of Kansas, 2014^
 PCAOB Academic Conference, Washington, DC, 2014^
 PwC Young Scholars Symposium, University of Illinois at Urbana-Champaign, 2014^
 AAA-Audit Mid-Year Conference, San Antonio, Texas, 2014
 AAA-FARS Mid-Year Conference, Houston, Texas, 2014
Contemporary Accounting Research Conference, Kingston, Ontario, 2013^
 University of Illinois Symposium on Tax Research, Chicago, Illinois, 2013^
 University of Notre Dame Department of Accounting Research Conference, 2013^
 Deloitte/FSA Faculty Consortium, Westlake, Texas, 2013^
 PCAOB Academic Conference, Washington, DC, 2013^
 AAA-Audit Mid-Year Conference, New Orleans, Louisiana, 2013
 Conference on Financial Economics and Accounting, University of Southern California, 2012^
 University of Texas at Austin Ph.D. Alumni Reunion and Research Conference, 2012^
 AAA Annual Meeting, Washington, DC, 2012
 PCAOB Academic Conference, Washington, DC, 2012^
 AAA-FARS Mid-Year Conference, Chicago, Illinois, 2012

CONFERENCES AND PROGRAMS ATTENDED (CONTINUED)

AAA Annual Meeting, Denver, Colorado, 2011
 Deloitte/FSA Faculty Consortium, Chicago, Illinois, 2011^
 Robert M. Trueblood Seminar, Scottsdale, Arizona, 2011^
 AAA-FARS Mid-Year Conference, Tampa, Florida, 2011
 AAA Annual Meeting, San Francisco, California, 2010
 AAA New Faculty Consortium, Landsdowne, Virginia, 2010^
 AAA-FARS Mid-Year Conference, San Diego, California, 2010
 AAA Annual Meeting, New York, New York, 2009
 University of Texas at Austin Accounting and Corporate Governance, 2009
 Lone Star Accounting Research Conference, University of Texas at Austin, 2009
 AAA-FARS Mid-Year Conference, New Orleans, Louisiana, 2009
 Conference on Financial Economics and Accounting, University of Texas at Austin, 2008^
 AAA Annual Meeting, Anaheim, California, 2008
 University of Texas at Austin Accounting Theory Conference, 2008
 AAA-FARS Mid-Year Conference, Phoenix, Arizona, 2008
 AAA Annual Meeting, Chicago, Illinois, 2007
 University of Texas at Austin Issues in Financial Reporting Conference, 2007
 PAC-10 Plus Doctoral Consortium, University of Southern California, 2007^
 AAA-FARS Mid-Year Conference and Doctoral Consortium, San Antonio, Texas, 2007
 FASB Doctoral Program, Norwalk, Connecticut, 2006^
 University of Texas at Austin Issues in Managerial Accounting, 2006
 Lone Star Accounting Research Conference, Texas A&M University, 2006

ACADEMIC SERVICE – INTERNAL

Von Allmen School of Accountancy at the University of Kentucky

MS policy committee, 2018-Present
 Merit review committee, 2016-2017, 2018-Present
 PhD policy committee, 2010-2011, 2015-2017, 2018-Present
 Faculty recruiting committee, 2011-2012, 2019
 Director reappointment committee, 2017
 Scholarship committee, 2011-2017
 Graded PhD comprehensive examinations, 2010, 2011, 2014-2017
 Ad hoc committee for development of Intermediate Accounting, 2011
 Undergraduate studies committee, 2009-2010
 PricewaterhouseCoopers xACT case competition faculty mentor, 2009

Gatton College of Business and Economics at the University of Kentucky

Graduate studies committee, Master's in Accountancy, 2018-Present
 Graduate studies committee, PhD in Business Administration, 2018-Present
 Strategic planning and quality improvement committee, 2014-2017, 2018-Present

DOCTORAL STUDENT SUPERVISION

Dissertation Supervision (initial placement)

Chair: Russell Williamson (University of Louisville, 2019)

Committee member: Chong Wang (Hong Kong Polytechnic University, 2017)

Other Supervision

Wenyin Li (Summer Paper Advisor, 2019)

Russell Williamson (Summer Paper Advisor, 2015, 2016, 2017)

Meng Huang and Russell Williamson (Doctoral Advisory Committee, 2017)

Chong Wang and Xinlei Zhao (Doctoral Advisory Committee, 2015)

ACADEMIC SERVICE – EXTERNAL

Editorial

FARS section AAA publications committee, 2018-2021

Auditing section AAA Annual meeting committee co-director, 2017

Editorial Board, *Auditing: A Journal of Practice & Theory*, 2015-2017

Editorial Board, *Journal of Accounting, Auditing and Finance* Conference, 2016

Auditing section AAA Annual meeting committee vice director, 2016

FARS section AAA Annual meeting sub-liaison, 2015

Advisory Board, *Intermediate Accounting* textbook, 2014-2015

Ad hoc reviews—journal articles

Abacus

Accounting and Business Research

Accounting Horizons

Asian Review of Accounting

Auditing: A Journal of Practice & Theory

Contemporary Accounting Research

Contemporary Accounting Research Conference

Current Issues in Auditing

European Accounting Review

Journal of Accounting and Public Policy

Journal of Accounting, Auditing and Finance

Journal of Corporate Accounting & Finance

Journal of International Accounting Research and Accounting, Organizations & Society Joint Conference

International Journal of Auditing

Management Science

Managerial Auditing Journal

Managerial Finance

The Accounting Review

ACADEMIC SERVICE – EXTERNAL (CONTINUED)

Ad hoc reviews—conferences, etc.

AAA Annual Meeting
CAAA Annual Conference
AAA-FARS Midyear Meeting
AAA-Audit Section Midyear Meeting
AAA-International Accounting Section Midyear Meeting
Various *Intermediate Accounting* texts

Other

AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee chair, 2019-2020
AICPA Auditing Research Advisory Group, 2018-2020
AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee member, 2018-2019
Discussion leader, FASB Financial Reporting Issues Conference, 2019
Planning committee member, FASB Financial Reporting Issues Conference, 2018, 2019
External reviewer for promotion and tenure case, 2017
Discussant at AAA Annual Meeting, 2008, 2014, 2017
Co-author, Comment letter to FASB on Proposed ASU: Topic 820, File Reference No. 2015-350, 2016
PCAOB Research Synthesis Team Project (Topic: Fair values and estimates), 2011-2012
Moderator at AAA-FARS Midyear Meeting, 2011

MEDIA MENTIONS

“Brian Bratten,” [Transform](#), Summer 2018
“Temporary Tax Woes,” [Transform](#), Summer 2017
“Gatton Professor’s Paper on CEO Equity Incentives, Institutional Ownership to be Published,” [UKNOW](#), October 27, 2016
“Corporate Profit Forecasts Ride on Politics,” [The Wall Street Journal](#), December 9, 2014

- also featured on [advfn.com](#), [4-traders.com](#), [morningstar.com](#), [nasdaq.com](#)

HONORS AND AWARDS

Research

Nominated for University Research Professor, 2019
Auditing Section Midyear Meeting Best Paper Award, 2019
Nominated for University Research Professor, 2018
Journal of the American Taxation Association Outstanding Paper Award, 2017 (selected from 2016 *JATA* papers)
Gatton College Research Excellence Award—Productivity, 2017 ([inaugural award](#))
Auditing: A Journal of Practice & Theory Best Paper Award, 2015 (selected from 2011-2013 *AJPT* papers)

HONORS AND AWARDS (CONTINUED)

Service

Financial Accounting and Reporting Section Excellence in Reviewing Award, 2018

Auditing Section Outstanding Service Award, 2017 (Annual Meeting Program Committee Co-Director)

Other

Clark Material Handling Company Professorship, 2016-Present

Clark Material Handling Company Endowment for Faculty Excellence Fellowship, 2016

Professional Development Award, University of Texas at Austin, 2009

Graduate School Fellowship, University of Texas at Austin, 2008-2009

McCombs School of Business Doctoral Fellowship, University of Texas at Austin, 2004-2009

Knights of Columbus Council 10209 Scholarship, 2008

PricewaterhouseCoopers LLP xFAC 2006 PhD student competition, 2007

Pre-emptive Doctoral Fellowship, University of Texas at Austin, 2004-2005

Graduate Academic Excellence Award, Texas A&M University, 2001

Graduate Merit Fellowship, Texas A&M University, 2000-2001

Academic Incentive Award (Scholarship), Texas A&M University, 2000-2001

Accounting Tax Update Program Scholarship, Texas A&M University, 1999-2000

Academic Excellence Award (Scholarship), Texas A&M University, 1997-98, 1998-99, 1999-2000

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant, Texas

Member, American Accounting Association (AAA)

Member, Financial Accounting and Reporting Section (FARS) of AAA

Member, Auditing Section of AAA

DISSERTATION

Analysts' use of earnings components in predicting future earnings, August 2009

Available at <http://repositories.lib.utexas.edu/handle/2152/6551>

Committee Members:

Ross Jennings (chairman), Accounting

Keith Brown, Finance

Michael Clement, Accounting

Robert Freeman, Accounting

Tom Sager, Information, Risk, and Operations Management

Yanfeng Xue, Accounting

OTHER

Parish Pastoral Council, Mary Queen of the Holy Rosary Catholic Church

MAILING ADDRESS

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The University of Kentucky
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REFERENCES

Available on request