

BRIAN G. MITTENDORF

Yale School of Management
135 Prospect Street
P.O. Box 208200
New Haven, CT 06520-8200

Phone: (203) 432-3245
Fax: (203) 432-6974
Email: brian.mittendorf@yale.edu

EDUCATION

Ph.D. 2002 Ohio State University, Accounting and MIS
B.B.A. 1996 Baylor University, Accounting

ACADEMIC EXPERIENCE

Associate Professor of Accounting, Yale School of Management 2007-Present
Assistant Professor of Accounting, Yale School of Management 2002-2007

RESEARCH

Refereed Research Articles

Friction in Related Party Trade when a Rival is also a Customer (with Anil Arya and Dae-Hee Yoon), Forthcoming, *Management Science*.

The Make or Buy Decision in the Presence of a Rival (with Anil Arya and David Sappington), Forthcoming, *Management Science*.

Infectious Ethics: How Upright Employees Can Ease Tacit Collusion Among Peers, Forthcoming, *Journal of Law, Economics, and Organization*.

Pricing Internal Trade to Get a Leg Up on External Rivals (with Anil Arya), *Journal of Economics and Management Strategy* 17 (2008), 709-731.

Outsourcing, Vertical Integration, and Price vs. Quantity Competition (with Anil Arya and David Sappington), *International Journal of Industrial Organization* 26 (2008), 1-16.

The Bright Side of Supplier Encroachment (with Anil Arya and David Sappington), *Marketing Science* 26 (2007), 651-659.

The Interaction among Disclosure, Competition between Firms, and Analyst Following (with Anil Arya), *Journal of Accounting and Economics* 43 (2007), 321-339.

Interacting Supply Chain Distortions: The Pricing of Internal Transfers and External Procurement (with Anil Arya), *The Accounting Review* 82 (2007), 551-580.

Capital Budgeting when Managers Value both Honesty and Perquisites, *Journal of Management Accounting Research* 18 (2006), 77-95.

- Taxes and the Efficiency-Rent Extraction Trade-off (with Anil Arya and Jonathan Glover), *Journal of Public Economic Theory* 8 (2006), 741-760.
- On the Role of Receivables in Managing Salesforce Incentives (with Anil Arya, John Fellingham, and Hans Frimor), *European Accounting Review* 15 (2006), 311-324.
- Project Assignments when Budget Padding Taints Resource Allocation (with Anil Arya), *Management Science* 52 (2006), 1345-1358.
- Using Optional Job Rotation Programs to Gauge On-the-Job Learning (with Anil Arya), *Journal of Institutional and Theoretical Economics* 162 (2006), 505-515.
- Hierarchical Reporting, Aggregation, and Information Cascades (with Anil Arya and Jonathan Glover), *Managerial and Decision Economics* 27 (2006), 355-362.
- Enhancing Vertical Efficiency through Horizontal Licensing (with Anil Arya), *Journal of Regulatory Economics* 29 (2006), 333-342.
- Benefits of Channel Discord in the Sale of Durable Goods (with Anil Arya), *Marketing Science* 25 (2006), 91-96.
- Using Disclosure to Influence Herd Behavior and Alter Competition (with Anil Arya), *Journal of Accounting and Economics* 40 (2005), 231-246.
- Offering Stock Options to Gauge Managerial Talent (with Anil Arya), *Journal of Accounting and Economics* 40 (2005), 189-210.
- The Role of Biased Earnings Guidance in Creating a Healthy Tension between Managers and Analysts (with Yun Zhang), *The Accounting Review* 80 (2005), 1193-1209.
- On the Use of Customized vs. Standardized Performance Measures (with Anil Arya, Jonathan Glover, and Lixin Ye), *Journal of Management Accounting Research* 17 (2005), 7-21.
- Unintended Consequences of Regulating Disclosure: The Case of Regulation Fair Disclosure (with Anil Arya, Jonathan Glover, and Ganapathi Narayanamoorthy), *Journal of Accounting and Public Policy* 24 (2005), 243-252.
- Information Revelation, Incentives, and the Value of a Real Option, *Management Science* 50 (2004), 1638-1645.
- The Disciplining Role of Accounting in the Long Run (with Anil Arya, Jonathan Glover, and Li Zhang), *Review of Accounting Studies* 9 (2004), 399-417.
- Using Return Policies to Elicit Retailer Information (with Anil Arya), *RAND Journal of Economics* 35 (2004), 617-630.
- Using Job Rotation to Extract Employee Information (with Anil Arya), *Journal of Law, Economics, and Organization* 20 (2004), 400-414.

Reconciling Financial Information at Varied Levels of Aggregation (with Anil Arya, John Fellingham, and Doug Schroeder), *Contemporary Accounting Research* 21 (2004), 303-324.

Purchasing Sleeping Patents to Curtail Budget Padding (with Anil Arya), *Economics Letters* 82 (2004), 221-226.

Pouring Money Down the Drain? How Sunk Investments and Signing Bonuses can Improve Employee Incentives (with Anil Arya and Hans Frimor), *Topics in Economic Analysis & Policy* 3(2003), No. 1, Article 6.

Other Publications

Aligning Incentives by Capping Bonuses (with Anil Arya and Jonathan Glover), In *Essays in Accounting Theory in Honour of Joel S. Demski*, Springer Publishers: Norwell, MA, Forthcoming.

Discussion of “Accounting Discretion and Managerial Conservatism: An Intertemporal Analysis”, *Contemporary Accounting Research* 23 (2006), 1043-1050.

Incentives and the Role of Flexible Production in Facilitating Information Exchange, *Journal of Engineering and Technology Management, Accounting Measurement, Incentives, and Technological Innovation Special Issue* 23 (2006), 100-113.

Make-or-Buy in the Presence of Uncertainty and Private Information (with Anil Arya and John Fellingham), *Journal of Accounting Education* 23 (2005), 189-203.

Benefits of a Slanted View: A Discussion of “Disclosure Bias” (with Anil Arya), *Journal of Accounting and Economics* 38 (2004), 251-262.

Working Papers

The Role of Audit Thresholds in the Misreporting of Private Information

The Benefits of Aggregate Performance Metrics in the Presence of Career Concerns (with Anil Arya)

Endogenous Accounting Bias when Decision Making and Control Interact (with Qi Chen and Yun Zhang)

Discretionary Disclosure of Proprietary Information in a Multi-Segment Firm (with Anil Arya and Hans Frimor)

Profiting from Unprofitable Market Reach: The Case of Supply Chain Bargaining (with Anil Arya)

TEACHING

Managerial Controls, Yale School of Management
Managerial Incentives and Compensation, Yale School of Management
Seminar in Accounting Research, Yale School of Management
Data and Decision Analysis, Yale School of Management
Introductory Managerial Accounting, Ohio State University
Introductory Financial Accounting, Ohio State University

PROFESSIONAL ACTIVITIES

- Editorial Board, *The Accounting Review* (2008-present)
- Editorial Board, *Journal of Management Accounting Research* (2007-present)
- Referee for:
 - American Economic Review*
 - B.E. Journals in Economic Analysis & Policy*
 - Contemporary Accounting Research*
 - International Journal of Industrial Organization*
 - Journal of Accounting, Auditing, and Finance*
 - Journal of Accounting and Economics*
 - Journal of Accounting and Public Policy*
 - Journal of Accounting Research*
 - Journal of Economics and Management Strategy*
 - Journal of Institutional and Theoretical Economics*
 - Management Science*
 - Marketing Science*
 - Production and Operations Management*
 - RAND Journal of Economics*
 - Review of Accounting Studies*
 - Scandinavian Journal of Economics*
- AAA Annual Meeting
- AAA Management Accounting Section Conference
- AAA Financial Accounting and Reporting Section Conference
- Management Accounting Section Dissertation Award Committee, 2008-2009
- Yale University Tribunal (Occasional Member), 2007-2008; 2008-2009
- Academic Standards Committee, Yale School of Management, 2007-2008
- Faculty Mentor, Yale School of Management, 2006-2007
- American Accounting Association Research Advisory Committee, 2004-2006.

CERTIFICATION, HONORS, AND AWARDS

- Certified Public Accountant, State of Ohio (Inactive)
- *Journal of Management Accounting Research* Best Paper Award (2004-2006) for “Capital Budgeting when Managers Value both Honesty and Perquisites”
- AAA Management Accounting Dissertation Award, Runner-up