

# ROGER M. WHITE

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Arizona State University  
Tempe, AZ 85287

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## ACADEMIC EMPLOYMENT

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Associate Professor of Accounting, Arizona State University	August 2021 - Present
Assistant Professor of Accounting, Arizona State University	July 2016 - July 2021

## EDUCATION

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Ph.D., Accounting, Emory University	May 2017
B.S., Business Administration, The Citadel: Military College of South Carolina	May 2009

## PUBLICATIONS

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“Real Effects of Non-Streamlined Sales Tax Administration: Evidence from the Florida Hotel Industry” with Jennifer Brown, Pablo Casas-Arce, and David Kenchington. 2025. *Journal of Accounting Research* 63, 1917-1951.

“Better Tax Enforcement Moderates Airbnb’s Pressure on Housing Costs” with Jesse Ellis, David Kenchington, and Jared Smith. 2025. *Journal of Financial and Quantitative Analysis* 60, 3591–3621.  
- Media Coverage: KCBS News Radio San Francisco

“H-1B Visas and Wages in Accounting: Evidence from a Big 4 Payroll and The Ethics of H-1B Visas” with Thomas Bourveau, Derrald Stice, and J. Han Stice. 2025. *Journal of Business Ethics* 199, 309-330.  
- Media Coverage: MSN, Yahoo! Finance, HR Dive

“Do green business practices license self-dealing or prime prosociality? Cross-domain evidence from environmental concern triggers” with Melanie Millar, Tom Shohfi, and Mason Snow. 2024. *Accounting, Organizations and Society* 113, 101497.

“Do Residential Property Assessed Clean Energy (PACE) Financing Programs Affect Local House Price Growth?” with Melanie Millar. 2024. *Journal of Environmental Economics and Management* 124, 102936.

“Substance Abuse and Workplace Fraud: Evidence from Physicians” with Melanie Millar and Xin Zheng. 2023. *Journal of Business Ethics* 183, 585-602.

“Do Sin Tax Hikes Spur Cheating in Interpersonal Exchange?” with David Kenchington, Tom Shohfi, and Jared Smith. 2022. *Accounting, Organizations and Society* 96, 101281.  
- Media Coverage: Bloomberg, Taxgirl Podcast.

“Does Native Country Turmoil Predict Immigrant Workers’ Honesty in Markets?” with Tom Shohfi. 2022. *Journal of Economic Behavior and Organization* 197, 150-164.

“The effect of individual auditor quality on audit outcomes: opening the black box of audit quality” with Derrald Stice and Han Stice. 2022. *Managerial Auditing Journal* 37, 937-966.

“Are Regulators Effective at Unraveling Accounting Manipulation? Evidence from Public Utility Commissions” with Jivas Chakravarthy and Katie McDermott. 2021. *Management Science* 67, 3985-4642.

**PUBLICATIONS, CONT.**

“Horseshoes, Hand Grenades, and Regulatory Enforcement: Close Experience with Potential Sanctions and Fraud Deterrence” with Jeremy Douthit and Melanie Millar. 2021. *Organizational Behavior and Human Decision Processes* 166, 137-148.

“Stop the Presses! Or Wait, We Might Need Them: Firm Responses to Local Newspaper Closures and Layoffs” with Min Kim, Derrald Stice, and Han Stice. 2021. *Journal of Corporate Finance* 69, 102035.

- Media Coverage: KKFI Kansas City Community Radio.

“Randomization Inference for Accounting Researchers” with Matthew D. Webb. 2021. *Journal of Financial Reporting* 6, 129-141.

“The Role of Accounting in Ponzi Schemes” with Stephen Deason, Shivaram Rajgopal, and Greg Waymire. 2021. *Accounting Horizons* 35, 29-46.

- Media Coverage: Forbes.

“Political Corruption and Firm Value in the US: Do Rents and Monitoring Matter?” with Nerissa Brown, Jared Smith, and Chad Zutter. 2021. *Journal of Business Ethics* 168, 335-351.

- Media Coverage: The Center Square, Illinois News Bureau.

“Corruption and Corporate Innovation” with Jesse Ellis and Jared Smith. 2020. *Journal of Financial and Quantitative Analysis* 55, 2124-2149.

“Insider Trading: What Really Protects U.S. Investors?” 2020. *Journal of Financial and Quantitative Analysis* 55, 1305-1332.

“Violent Video Games and Crime” with Joost Impink, Patrick Kielty, and Han Stice. 2020. *Journal of Media Economics* 33, 49-73.

“The Dark Side of Individual Blockholder Philanthropy” with Tom Shohfi. 2020. *Financial Management* 49, 741-767.

- Top 3 Paper, Editors’ Selection, *Financial Management* 49(3)
- Semi-finalist, Best Paper Award at the 2014 FMA Annual Meeting.
- Media Coverage: Harvard Law School Forum on Corporate Governance and Financial Regulation.

“Cheating When in The Hole: The Case of New York City Taxis” with Shivaram Rajgopal. 2019. *Accounting, Organizations and Society* 79, 101070.

- Semi-finalist, Best Paper Award at the 2016 FMA Annual Meeting.
- Media Coverage: Financial Times.

“Stock Trades of Securities and Exchange Commission Employees” with Shivaram Rajgopal. 2017. *Journal of Law and Economics* 60, 441-477.

- Winner, 2014-2015 Glen McLaughlin Prize for Research in Accounting Ethics.
- Media Coverage: Wall Street Journal, New York Times, Washington Post, CNBC, Bloomberg, Yahoo! Finance, The Sydney Morning Herald, Fortune, Harvard Law School Forum on Corporate Governance and Financial Regulation, and others.

“Mobile communication and local information flow: Evidence from distracted driving laws” with Nerissa Brown and Han Stice. 2015. *Journal of Accounting Research* 53, 275-329.

- Media coverage: Wall Street Journal, IR Magazine.

**WORKING PAPERS**

“Regulatory Burdens and Entrepreneurship: Evidence from Non-Streamlined Sales Tax Administration” with David Kenchington, Chris Paparcuri, and Jared Smith

“Does Home-sharing Boost Evictions? Evidence from Florida Sales Tax Crackdowns on Airbnb” with Jesse Ellis, David Kenchington, and Jared Smith

“Uncertainty and State Income Tax Conformity: Evidence from the Paycheck Protection Program” with Austin Blake and Jennifer Brown

“Do Public Libraries Play a Role in Tax Filings and Earned Income Tax Credit Uptake?” with Shannon Chen, David Kenchington, and Dimas Peña-Romera

“Does Home Internet Improve Access to Credit? Evidence from a Google Fiber Rollout” with David Kenchington and Dimas Peña-Romera

“Taxes and the Choice of Organizational Form: Quasi-Experimental Evidence from the Passthrough Entity Tax” with Austin Blake, Mary Cowx, and David Kenchington.

“R&D Tax Credit Consultants and Small-Firm Innovation” with Mary Cowx and David Kenchington.

**HONORS AND AWARDS**


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2026	Runner-up, John W. Teets Outstanding Graduate Teaching Award
2022	W.P. Carey School of Business Dean’s Early Career Research Award
2020	Top 3 Paper, Editors’ Selection, <i>Financial Management</i> 49 (3)
2018	Finalist, John W. Teets Outstanding Undergraduate Teaching Award
2016	Semi-finalist, Best Paper Award, Financial Management Association Annual Meeting
2015-2016	Deloitte Foundation Doctoral Fellow
2014-2015	Glen McLaughlin Prize for Research in Accounting Ethics
2014	Semi-finalist, Best Paper Award, Financial Management Association Annual Meeting
2014-2016	Laney Graduate School Fellowship (Emory University)
2009-2012	Finley Fellowship (University of Pittsburgh)
2006-2009	Citadel Scholars Award (The Citadel, Full Academic Scholarship)

**TEACHING EVALUATIONS**


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2025: Internal Reporting (ACC 350), 3 Sections Management Accounting (FT MBA, ACC 503)	Instructor Rating: 6.8/7 (Mean), 7/7 (Median) Instructor Rating: 6.8/7 (Mean), 7/7 (Median)
2024: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.7/7 (Mean), 7/7 (Median)
2023: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.7/7 (Mean), 7/7 (Median)
2022: Sabbatical at Université Lumière Lyon 2	
2021: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.6/7 (Mean), 7/7 (Median)
2020: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.4/7 (Mean), 7/7 (Median)
2019: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.3/7 (Mean), 7/7 (Median)
2018: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.6/7 (Mean), 7/7 (Median)
2017: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.2/7 (Mean), 7/7 (Median)
2016: Internal Reporting (ACC 350), 3 Sections	Instructor Rating: 6.4/7 (Mean), 7/7 (Median)

**PROFESSIONAL SERVICE**


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Editor, <i>Behavioral Research in Accounting</i>	2023-Present
Ad-hoc Referee: <i>Management Science; Journal of Law and Economics; Journal of Financial and Quantitative Analysis; Journal of Accounting Research; The Accounting Review; Review of Accounting Studies; Contemporary Accounting Research; Accounting, Organizations and Society; Journal of Management Accounting Research; Financial Management</i>	
Dissertation Committee Chair: Nicole Holden (ASU Accounting PhD, 2023)	
Dissertation Committee Member: Zhenghao Zhang (ASU Accounting PhD, 2027), Austin Blake (ASU Accounting PhD, 2026), Beverly Larson (ASU Accounting PhD, 2025), Mason Snow (ASU Accounting PhD, 2022), Min Kim (ASU Accounting PhD, 2020), Christian Paparcuri (ASU Accounting PhD, 2020), Wenyao Hu (RPI Finance PhD, 2020)	
ASU School of Accountancy Undergraduate Curriculum Committee Member	2020-2022
ASU School of Accountancy Faculty Recruiting Committee Member	2018-2022
Graduate Research in Accounting Conference at Emory (GRACE) Co-Organizer/Co-Founder	2015

**PRESENTATIONS**


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2026:	University of Massachusetts Lowell
2025:	University of Connecticut, Emory Alumni Accounting Conference
2024:	EIASM Conference on Current Research in Taxation, Wayne State University, National Tax Association Annual Conference
2023:	University of Texas at Arlington, Arizona State University
2022:	University of Oregon, Université Lumière Lyon 2, ICEA Taxation and Innovation Conference, Southwestern Finance Association Annual Meeting, Congrès International Francophone en Entrepreneuriat et PME (CIFEPME), Conference on Accounting for Sustainability and Climate Change
2021:	Rensselaer Polytechnic Institute, Barcelona Accounting Seminars (Universitat Pompeu Fabra and ESADE), Labor and Employment Relations Association (LERA) Annual Meeting, IRS/TPC Joint Research Conference on Tax Administration, Southwestern Finance Association Annual Meeting, Financial Markets and Corporate Governance Conference
2020:	Arizona State University, Bergen FinTech Conference, Boca Corporate Finance and Governance Conference, Interdisciplinary Cooperation Winter School
2019:	University of Florida, Baylor University, AAA Annual Meeting
2018:	Chinese University of Hong Kong, AAA Western Region Meeting, Society of Labor Economists Conference, National Tax Association Annual Conference, Conference on Empirical Legal Studies
2017:	Arizona State University, University of Georgia
2016:	Yale University, University of Chicago, Penn State University, Southern Methodist University, University of Illinois, Arizona State University, Midwest Finance Association Annual Meeting, Tilburg University Accounting Spring Camp, Emory University, ABO Section Midyear Meeting, Financial Management Association Annual Meeting
2015:	Emory University, University of Oklahoma, Financial Economics and Accounting Conference, CEAR Conference on “The Effect of Social Norms on Organizational and Market Risk”
2014:	Management Accounting Section Midyear Meeting, Eastern Finance Association Annual Meeting, Journal of Accounting Research Conference, Southeastern States Accounting Research Conference, Emory University, Temple University Accounting Conference, AAA Annual Meeting, CIRANO Workshop on Networks in Trade and Finance, Financial Management Association Annual Meeting
2013:	Georgia State University, Southeastern States Accounting Research Conference, Center for Leadership and Social Responsibility Conference, AAA Annual Meeting
2012:	Georgia State University
2011:	University of Pittsburgh