

Benjamin C. Whipple, PhD

Associate Professor of Accounting

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ACADEMIC EXPERIENCE

University of Georgia, Terry College of Business	Athens, GA
Associate Professor of Accounting	2019-Present
Assistant Professor of Accounting	2013 - 2019

EDUCATION

University of Utah, David Eccles School of Business	Salt Lake City, UT
Ph.D., Accounting	2013
University of Utah, David Eccles School of Business	Salt Lake City, UT
Masters of Accounting	2007
Western Michigan University, Haworth College of Business	Kalamazoo, MI
B.B.A., Accounting	2005

RESEARCH

Publications:

1. "The Risk-relevance of Non-GAAP Earnings" (with Frank Heflin and Kalin Kolev). *Review of Accounting Studies*, Forthcoming
2. "Non-GAAP Earnings Disclosure and Stock Price Crash Risk" (with Charles Hsu and Rencheng Wang). *Journal of Accounting and Economics* 2022: 73 (2-3) 101473
3. "Non-GAAP Reporting: A Consistency and Comparability Crisis?" (with Dirk Black, Ted Christensen, and Jack Ciesielski). *Contemporary Accounting Research* 2021: 38 (3), 1712-1747
4. "Trading Prior to the Disclosure of Material Information: Evidence from Regulation Fair Disclosure Form 8-Ks" (with John Campbell and Brady Twedt). *Contemporary Accounting Research* 2021: 38 (1), 412-442
5. "Disentangling Managers' and Analysts' Non-GAAP Reporting" (with Jeremiah Bentley, Ted Christensen, and Kurt Gee). *Journal of Accounting Research* 2018: 56 (4), 1039-1081
6. "Analysts' GAAP Earnings Forecasts and their Implications for Accounting Research" (with Mark Bradshaw, Ted Christensen, and Kurt Gee). *Journal of Accounting and Economics* 2018: 66 (1), 46-66
7. "Non-GAAP Reporting: Evidence from Academia and Current Practice" (with Dirk Black, Ted Christensen, and Jack Ciesielski). *Journal of Business Finance and Accounting* 2018: 45, 259-294
8. "The Disclosure of Non-GAAP Earnings Information in the Presence of Transitory Gains" (with Asher Curtis and Sarah McVay). *The Accounting Review* 2014: 89 (3), 933-958

Working Papers:

“The Influence of Non-GAAP Reporting on the Accounting for Business Combinations”
(with Jason Ashby, James Chyz, and Linda Myers)

- Revising for third round review at *The Accounting Review*
- Presented at the 2020 TARS Conference
- Presented at the 2019 AAA Annual Meeting
- Presented at the 2019 BYU Accounting Symposium

“A Firm-Quarter Measure of Non-GAAP Exclusion Persistence” (with Kurt Gee, and Ken Li)

- Under first round review at *The Accounting Review*
- Presented at the 2020 AAA Annual Meeting
- Presented at the 2020 CAAA Annual Meeting

“The Impact of Earnings Announcements on a Firm’s Information Environment” (with Mark Bradshaw, Marlene Plumlee, and Teri Yohn)

- Presented at the 2016 Tel Aviv Conference
- Presented at the 2016 AAA Annual Meeting

“The Great Unknown: Why Exclude “Other” Items from Non-GAAP Earnings Calculations in the Post-Reg G World?” (Dissertation)

TEACHING EXPERIENCE

Introduction to Capital Markets Research in Accounting, *University of Georgia*

Fall 2020: Teaching rating: 5.0/5.0

Intermediate Financial Accounting III, *University of Georgia*

Fall 2021: Average teaching rating across three sections: 4.96/5.0

Fall 2020: Average teaching rating across three sections: 4.94/5.0

Fall 2019: Average teaching rating across three sections: 4.94/5.0

Spring 2019: Average teaching rating across three sections: 4.93/5.0

Spring 2018: Average teaching rating across three sections: 4.94/5.0

Spring 2017: Average teaching rating across three sections: 4.96/5.0

Spring 2016: Average teaching rating across three sections: 4.98/5.0

Spring 2015: Average teaching rating across three sections: 4.90/5.0

Spring 2014: Average teaching rating across three sections: 4.73/5.0

- Percy B. Yeargan Outstanding Undergraduate Teacher of the Year, Tull School of Accounting, Beta Alpha Psi (2017, 2022)
- Terry College of Business Outstanding Teacher (2017, 2021)
- Recognized in “10 UGA Professors You Don’t Want to Miss” (The Odyssey Online, 2/8/2016)

Intermediate Financial Accounting I, *University of Utah*

Summer 2010: Teaching rating: 5.4/6.0

- David Eccles School of Business Doctoral Student Teaching Award (2010)
- School of Accounting Doctoral Student Teaching Award (2010)

Computer Essentials, *University of Utah*

Spring 2007: Average teaching rating across two sections: 5.3/6.0

**PROFESSIONAL EXPERIENCE
AND LICENSURE**

Ernst & Young – Salt Lake City, Utah Staff Auditor	2007-2009
Stryker Corporation – Kalamazoo, Michigan Internal Audit & Tax Associate	2005-2006
Jansen Valk Thompson & Reahm PC – Kalamazoo, Michigan Tax Associate	2006
Certified Public Accountant – Utah (Inactive)	2008

**RESEARCH PRESENTATIONS
AND ACADEMIC ACTIVITIES**

Presentations:

Conferences/Meetings

- Discussant at the 2022 Music City Accounting Research Conference (Scheduled 6/22)
- Special Meeting with Perbak Capital on Non-GAAP Reporting (4/22)
- Discussant at the 2022 FARS Midyear Meeting (1/22)
- Special Meeting with ISRRC Co-Chair on Non-GAAP Reporting (1/22)
- Plenary Discussant at the 2020 FARS Midyear Meeting (1/20)
 - FARS Outstanding Discussion Award Recipient
- Panelist at the 2020 FARS Doctoral Consortium (1/20)
- Presenter at the 2019 AAA Annual Meeting (8/19)
- Discussant at the 2019 AAA Annual Meeting (8/19)
- Discussant at the 2019 Lisbon Accounting Conference (6/19)
- Panelist at the 2019 Southeast Regional AAA Meeting (4/19)
- Discussant at the 2019 Southeast Regional AAA Meeting (4/19)
- Discussant at the 2019 FARS Midyear Meeting (1/19)
- Presenter at the 2017 AAA Annual Meeting (8/17)
- Discussant at the 2017 AAA Annual Meeting (8/17)
- Meeting with PCAOB Assistant Chief Auditor on Non-GAAP Reporting (8/17)
- Special Meeting with IASB Staff on Non-GAAP Reporting (9/16)
- Presenter at the 2016 AAA Annual Meeting (8/16)
- Presenter at the FASB Project Development Session on Non-GAAP Reporting (6/16)
- Discussant at the 2015 AAA Annual Meeting (8/15)
- Discussant at the 2014 CFEA Conference (11/14)
- Presenter at the 2014 AAA Annual Meeting (8/14)
- Presenter at the 2013 FARS Midyear Meeting (1/13)
- Presenter at the 2012 BYU Accounting Research Symposium (9/12)
- Presenter at the 2012 AAA Annual Meeting (8/12)
- Discussant at the 2012 AAA Annual Meeting (8/12)
- Presenter at the 2012 FARS Midyear Meeting (1/12)
- Discussant at the 2012 FARS Midyear Meeting (1/12)
- Presenter at the 2011 AAA Annual Meeting (8/11)
- Presenter at the 2011 Western Regional AAA Meeting (4/11)

- Discussant at the 2011 Western Regional AAA Meeting (4/11)
- Presenter at the 2010 BYU Accounting Research Symposium (11/10)

Invited Workshops

- The University of Mississippi (3/22)
- Florida International University (9/21)
- University of Southampton (3/21)
- University of Bristol (11/20)
- WU Vienna University (1/20)
- Washington University in St. Louis (2/18)
- ERASMUS University Rotterdam (11/17)
- Maastricht University (11/17)
- University of Amsterdam (11/17)
- Georgia State University (2/17)
- University of Minnesota (12/15)
- University of Illinois (2/13)
- Florida State University (2/13)
- University of Georgia (2/13)
- University of Arizona (2/13)
- University of Washington (2/13)
- University of Michigan (1/13)
- Georgia State University (1/13)

Media and Regulatory Cites:

- IFRS – Academic evidence: Contributing to discussions at the IASB March 2019 meeting; Primary Financial Statements – Unusual items (3/11/19)
- Wiley – The End of Accounting and the Path Forward for Investors and Managers (Baruch Lev and Feng Gu, 2016)
- Bloomberg – Bond Trading and Bank Memoirs (Matt Levine, 07/18/16)
- The Columbia Law School’s Blue Sky Blog (Featured, 07/18/16)
- Compliance Week – The Relentless Growth of Non-GAAP Reporting is a Problem (Tammy Whitehouse, 05/03/16)
- The Wall Street Journal – SEC Cracks Down on Novel Earnings Measures That Boost Profits (Dave Michaels, 04/28/16)
- The Wall Street Journal – Adjusted Earnings in SEC Hot Seat (Dave Michaels and Michael Rapoport, 3/17/16)
- Bloomberg – Fuzzy-Math Accounting Chided by Buffett Gets Fresh SEC Scrutiny (Dave Michaels, 3/1/2016)
- The Financial Times – Magical Thinking Divorces Markets from Reality (James Grant, 7/21/15)
- The Wall Street Journal – How Big is GE Capital? It Depends (Ted Mann, 6/9/2015)
- The Wall Street Journal Accounting Weekly Review for Instructors (6/19/15)

Other Attended Conferences:

- Review of Accounting Studies Conference (2020, 2021)
- Contemporary Accounting Research Conference (2015-2017, 2020, 2021)
- Journal of Business, Finance, and Accounting Conference (2021)
- FASB Financial Reporting Issues Conference (2018-2020)

- Center of Accounting and Research Education (CARE) Conference (2019)
 - University of Minnesota Empirical Conference (2016, 2017, 2019)
 - Utah Winter Accounting Conference (2010-2012, 2014-2018)
 - SESARC (2014, 2015, 2018)
 - FARS Midyear Meeting (2014, 2018)
 - FASB Faculty Program (2017)
 - Stanford Causality in the Social Sciences Conference (2014)
 - New Faculty Consortium (2014)
 - University of Notre Dame Accounting Research Conference (2013)
 - Miami Conference (2012)
 - Tahoe Doctoral Consortium (2012)
 - FARS Doctoral Consortium (2011)
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SERVICE

Editorial Board:

- *Contemporary Accounting Research*, 2020-2022
 - Outstanding Reviewer Recognition, 2021
- *Journal of Financial Reporting*, 2021-2023

Ad-hoc Reviewer:

Journals

- *Journal of Accounting and Economics*
- *Journal of Accounting Research*
- *The Accounting Review*
- *Review of Accounting Studies*
- *Contemporary Accounting Research*
- *Journal of Business Finance and Accounting*
- *Journal of Financial Reporting*
- *Journal of Accounting, Auditing & Finance*
- *Auditing: A Journal of Practice and Theory*
- *Accounting Horizons*
- *European Accounting Review*

Conferences

- *Contemporary Accounting Research Conference* (2015-2018, 2020)
- AAA Annual Meeting (2012-2014, 2016-2019)
- FARS Midyear Meeting (2012, 2014, 2017-2019, 2021, 2022)
- CFEA Conference (2019)
- Southeast Regional AAA Meeting (2019)
- Western Regional AAA Meeting (2012)

Research Grants/Books

- Research Grant Council of Hong Kong (2020)
- Palgrave MacMillan (2017)

Committees:

Conferences

- Co-Chair of FARS Doctoral Consortium Committee (2021)
- FARS Doctoral Consortium Committee (2020)
- FARS Awards Screening Committee (2018)
- Sub-liaison for AAA Annual Meeting: FARS Section – Voluntary Disclosure and Earnings Guidance (2017)

University of Georgia

Terry College of Business:

- International Business Coordination Committee (2019-2022)
- Study Abroad and Foreign Exchange Committee (2018-2019)
- Undergraduate Programs Committee (2016-2018)
- Grades Appeal Committee (2014)

J.M. Tull School of Accounting:

- PhD Committee (2021-2022)
- Curriculum Committee (2013-Present)
- Awards and Scholarships Committee (2016-2019)
- Library Committee (2014-2015)
- Financial Accounting Readings Group (2013-2015)

Doctoral Student Dissertation Committee (Initial Placement):

- Ryan Johnson, 2023, committee member (to be determined)
- Owen Davidson, 2022, committee member (Baylor University)

PROFESSIONAL HONORS AND AFFILIATIONS

Percy B. Yergan Outstanding Undergraduate Teacher of the Year, Tull School of Accounting, University of Georgia, Beta Alpha Psi	2022
Contemporary Accounting Research Outstanding Reviewer Recognition	2021
Terry College of Business Outstanding Teacher	2021
FARS Outstanding Discussion Award	2020
Discussant for the Plenary Session at the 2020 FARS Midyear Meeting	2020
FARS Excellence in Reviewing Award	2018
Terry Sanford Research Award	2018-2022
Lecturer, Terry Business Academy	2018
FASB Faculty Program	2017
Percy B. Yergan Outstanding Undergraduate Teacher of the Year, Tull School of Accounting, University of Georgia, Beta Alpha Psi	2017
Terry College of Business Outstanding Teacher	2017
Terry Sanford Research Award	2017
Recognized in “10 UGA Professors You Don’t Want to Miss” (The Odyssey Online)	2016
Founding Member of Families of UGA (Monthly Volunteer Event)	2013-2020
AAA/Deloitte/J. Michael Cook Doctoral Consortium (Tahoe Conference)	2012
David Eccles School of Business (DESB) Doctoral Student Teaching Award	2011
DESB School of Accounting Doctoral Student Teaching Award	2011
University of Utah Graduate Teaching Scholarship	2007