

Benjamin C. Whipple, PhD

Associate Professor of Accounting

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ACADEMIC EXPERIENCE

University of Georgia, Terry College of Business

Associate Professor of Accounting
Assistant Professor of Accounting

Athens, GA
2019-Present
2013 - 2019

EDUCATION

University of Utah, David Eccles School of Business

Ph.D., Accounting

Salt Lake City, UT
2013

University of Utah, David Eccles School of Business

Masters of Accounting

Salt Lake City, UT
2007

Western Michigan University, Haworth College of Business

B.B.A., Accounting

Kalamazoo, MI
2005

RESEARCH

Publications:

1. “Non-GAAP Earnings and Definite-lived Intangible Asset Allocations in Mergers and Acquisition” (with Jason Ashby, James Chyz, and Linda Myers). *The Accounting Review* 2024: 99 (1), 31-56
2. “The Risk-relevance of Non-GAAP Earnings” (with Frank Heflin and Kalin Kolev). *Review of Accounting Studies* 2024: 29 (1), 493-524
3. “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
4. “Non-GAAP Reporting: A Consistency and Comparability Crisis?” (with Dirk Black, Ted Christensen, and Jack Ciesielski). *Contemporary Accounting Research* 2021: 38 (3), 1712-1747
5. “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
6. “Disentangling Managers’ and Analysts’ Non-GAAP Reporting” (with Jeremiah Bentley, Ted Christensen, and Kurt Gee). *Journal of Accounting Research* 2018: 56 (4), 1039-1081
7. “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

8. “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
9. “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:

“Investor Mispricing of Non-GAAP Exclusions” (with Kurt Gee, and Ken Li)

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

“The Informativeness of Analysts’ EBITDA Metrics” (with Erik Elfrink, Kurt Gee, Robert Hills)

“Audits of Non-GAAP Earnings: Evidence from Adjusted EBITDA with Segment Disclosures” (with Matt Ege and Antonis Kartapanis)

“Forecasting the Gap between Street and Bottom-line Earnings” (with Ted Christensen, Karen Nelson, and Rachel Scott)

“The Great Unknown: Why Exclude “Other” Items from Non-GAAP Earnings Calculations” (Sole-authored)

Work in Progress:

“A Global Survey on Alternative Performance Metrics (e.g., Non-GAAP earnings, KPIs)” (with Kurt Gee and Shannon Garavaglia – in partnership with the Industry Standards Reporting Research Council and the CFA Institute)

TEACHING EXPERIENCE

Principles of Accounting I, *University of Georgia*

Fall 2023 (753 Students): Teaching rating: 4.66/5.0

Fall 2022 (634 Students): Teaching rating: 4.56/5.0

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

Fall 2022: Co-taught with Frank Heflin

Fall 2020: Co-taught with Frank Heflin

Intermediate Financial Accounting III, *University of Georgia*

Average across nine semesters of teaching class (2014 – 2021): 4.92/5.0

- Terry College of Business Teaching Excellence Award – Awarded to One Tenure Track Professor per Year (2022)
- 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

- Special Meeting with the Canadian Accounting Standards Board on Non-GAAP Reporting (5/23)
- Special Meeting with FASB Staff on Non-GAAP Reporting (3/23)
- Discussant at the 2022 Music City Accounting Research Conference (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 Session 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

- Utah State University (Scheduled 11/24)
- Baruch College (Scheduled 4/24)
- 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:

- Colorado Summer Accounting Research Conference (2023)
- Review of Accounting Studies Conference (2020, 2021)
- Contemporary Accounting Research Conference (2015-2017, 2020-2022)
- 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, 2023)
- SESARC (2014, 2015, 2018, 2023)
- FARS Midyear Meeting (2014, 2018, 2023)
- 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)

SERVICE

Editorial Board:

- *Contemporary Accounting Research* (Second Term), 2020-2025
 - 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*
- *Management Science*
- *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, 2023)
- 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 Member (2020)
- FARS Awards Screening Committee (2018)
- Sub-liaison for AAA Annual Meeting: FARS Section – Voluntary Disclosure and Earnings Guidance (2017)

University of Georgia

University Level Service:

- University Council Program Review and Assessment Committee (2023-2025)

Terry College of Business:

- International Business Coordination Committee (2019-2023)
- 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-Present)
- 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):

- Erik Elfrink, 2026, Co-Chair with John Campbell (to be determined)
- Rachel Scott, 2024, committee member (to be determined)
- Ryan Johnson, 2023, committee member (Indiana University)
- Owen Davidson, 2022, committee member (Baylor University)

PROFESSIONAL HONORS AND AFFILIATIONS

Terry College of Business Teaching Excellence Award – Awarded to One
Tenure Track Professor per Year

2022

Ernst & Young (EY) Faculty Fellow, University of Georgia	2022-Present
Percy B. Yeargan 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	2017-2023
Lecturer, Terry Business Academy	2018
FASB Faculty Program	2017
Percy B. Yeargan Outstanding Undergraduate Teacher of the Year, Tull School of Accounting, University of Georgia, Beta Alpha Psi	2017
Terry College of Business Outstanding Teacher	2017
Recognized in “10 UGA Professors You Don’t Want to Miss” (The Odyssey Online)	2016
Founding Member of Families of UGA (Recurring Volunteer Event)	2013-Present
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