

# Benjamin C. Whipple, PhD

## Denny Beresford Professor of Accounting

### Address

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### Contact

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## ACADEMIC EXPERIENCE

### University of Georgia, Terry College of Business

Denny Beresford Professor of Accounting  
Professor of Accounting  
Associate Professor of Accounting  
Assistant Professor of Accounting

Athens, GA  
2025 - Present  
2024 - 2025  
2019 - 2024  
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

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## RESEARCH

My research primarily examines voluntary disclosure, with a focus on non-GAAP reporting.

### Publications:

1. “Investor Mispricing of Persistent Non-GAAP Exclusions” (with Kurt Gee, and Ken Li). *Management Science*, Forthcoming.
2. “A Decade Later: The Changing Landscape of Non-GAAP Reporting” (with Jason Ashby, Ted Christensen, and Lynn Davis). *Accounting Horizons*, Forthcoming.
3. “Handbook on the Financial Reporting Environment – Chapter 7: Alternative performance measures” (with Sarah McVay, Edgar Rodriguez-Vasquez, and Sara Toynbee). 2025 *Edward Elgar Publishing Ltd*
4. “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
5. “The Risk-relevance of Non-GAAP Earnings” (with Frank Heflin and Kalin Kolev). *Review of Accounting Studies* 2024: 29 (1), 493-524
6. “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

7. “Non-GAAP Reporting: A Consistency and Comparability Crisis?” (with Dirk Black, Ted Christensen, and Jack Ciesielski). *Contemporary Accounting Research* 2021: 38 (3), 1712-1747
8. “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
9. “Disentangling Managers’ and Analysts’ Non-GAAP Reporting” (with Jeremiah Bentley, Ted Christensen, and Kurt Gee). *Journal of Accounting Research* 2018: 56 (4), 1039-1081
10. “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
11. “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
12. “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:**

- “Audits of Non-GAAP Earnings: Evidence from Adjusted EBITDA with Segment Disclosures” (with Matt Ege and Antonis Kartapanis)
  - Revising for third round review at *The Accounting Review*
  - 2025 Auditing Section Midyear Meeting Best Archival Paper Award
- “The Information Used in Investment Decisions: Evidence from a Global Survey of Investment Professionals” (with Shannon Garavaglia and Kurt Gee – in partnership with the CFA Institute and Industry Standards Reporting Research Council)
  - Revising for third round review at *Accounting Horizons*
  - *Accounting Horizons* registered report
- “The Impact of Earnings Announcements on a Firm’s Information Environment” (with Mark Bradshaw, Marlene Plumlee, and Teri Yohn)
  - Under review at *Journal of Business, Finance, and Accounting*
- “The Informativeness of EBITDA” (with Erik Elfrink, Kurt Gee, Robert Hills)
- “Forecasting the Gap between Street and Bottom-line Earnings” (with Ted Christensen, Karen Nelson, and Rachel Scott)
- “Disaggregating Exclusion Measures: The Quality of Individual Non-GAAP Adjustments” (with Erik Elfrink)
- “Investor Agreement When Firms File 10-Ks with Their Earnings Announcements” (with Jared Flake and Jesse Glaze)

#### **Work in Progress:**

- “Conversations with Denny Beresford: Reflections on a Career Spanning Public Accounting, Standard Setting, Academia, and Corporate Governance” (with Ted Christensen)

## **TEACHING EXPERIENCE**

My teaching intends to break down complex topics into easily understandable ideas that connect through logic and intuition. I also create a classroom where students feel comfortable asking questions, are motivated to work hard, and know that I care about their academic and practitioner success.

### **University of Georgia:**

#### **Principles of Accounting I**

Fall 2025 (715 Students): Teaching rating: 4.70/5.0

Fall 2024 (764 Students): Teaching rating: 4.69/5.0

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

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

#### **MPAcc (Online): Intermediate Financial Accounting III**

Spring 2026 (35 Students): Teaching rating: 4.87/5.0

#### **PhD Seminar: Capital Markets Research II**

Spring 2026: Co-taught with Kristen Valentine

Spring 2024

#### **PhD Seminar: Introduction to Capital Markets Research in Accounting**

Fall 2022: Co-taught with Frank Heflin

Fall 2020: Co-taught with Frank Heflin

#### **Intermediate Financial Accounting III**

Average across nine semesters of teaching the 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)

### **University of Utah:**

#### **Intermediate Financial Accounting I**

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**

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

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## **PROFESSIONAL EXPERIENCE AND LICENSURE**

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

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## **RESEARCH PRESENTATIONS AND ACADEMIC ACTIVITIES**

### **Presentations:**

#### Conferences/Meetings

- Presenter at 2026 AAA/Deloitte/J. Michael Cook Doctoral Consortium (6/26)
- Presenter at 2026 *Accounting Horizons* Conference (5/26)
- Presenter at 2025 CUHK Accounting Conference (12/25)
- Presenter at the 2025 AAA Annual Meeting (8/25)
- Discussant at the 2025 AAA Annual Meeting (8/25)
- Special Meeting with FASB Staff about Alternative Performance Measures Survey (3/25)
- Special Meeting with CFA Senior Director – Advocacy about FASB ITC on Financial KPIs (3/25)
- Special Meeting with IASB Board about Alternative Performance Measures Survey (11/24)
- 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

- Bocconi University (Scheduled 12/26)
- University of Arkansas (Scheduled 9/26)
- University of Warwick (3/26)
- University of Bristol (3/26)
- University of Clemson (1/26)
- University of Texas El Paso (9/25)
- University of Washington (3/25)
- Utah State University (11/24)
- Baruch College (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:**

- Bloomberg – Uber’s Unofficial Earnings Metric Swap Aligns Firm With Big Tech (02/11/26)
- 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:**

- FASB Financial Reporting Issues Conference (2018-2020, 2025)
- Auditing Section Midyear Meeting (2025)
- Contemporary Accounting Research Conference (2015-2017, 2020-2022, 2024)
- Colorado Summer Accounting Research Conference (2023)
- Journal of Business, Finance, and Accounting Conference (2021)
- 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, 2026)
- 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****Editor:**

- *Accounting Horizons*, 2027-2030

**Editorial Board:**

- *The Accounting Review*, 2026-2029
- *Contemporary Accounting Research* (Third Term), 2020-Current
  - Outstanding Reviewer Recognition, 2021
- *Journal of Financial Reporting*, 2021-Current

**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, 2025, 2026)
- AAA Annual Meeting (2012-2014, 2016-2019)
- FARS Midyear Meeting (2012, 2014, 2017-2019, 2021, 2022, 2025)
- 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

- Chair-Elect (25/26), Chair (26/27), and Past Chair (27/28) of AAA/Deloitte/J. Michael Cook Doctoral Consortium Committee
- 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 (2023-2024)

## Terry College of Business:

- Grades Appeal Committee – Chair (2026)
- Promotion and Tenure Committee

- International Business Coordination Committee (2019-2025)
- Study Abroad and Foreign Exchange Committee (2018-2019)
- Undergraduate Programs Committee (2016-2018)
- Grades Appeal Committee (2014)

J.M. Tull School of Accounting:

- Post-Tenure Review Committee (2025, 2026)
- Faculty Recruiting Committee (2025)
- 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 (Chinese University of Hong Kong)
- Rachel Scott, 2024, committee member (Baylor University)
- Ryan Johnson, 2023, committee member (Indiana University)
- Owen Davidson, 2022, committee member (Baylor University)

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## **PROFESSIONAL HONORS AND AFFILIATIONS**

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|------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Auditing Section Midyear Meeting Best Archival Paper Award                                                                         | 2025         |
| AAA – FARS Mentoring Program (Mentor)                                                                                              | 2025         |
| Terry College of Business Teaching Excellence Award – Awarded to One<br>Tenure Track Professor per Year                            | 2022         |
| Ernst & Young (EY) Faculty Fellow, University of Georgia                                                                           | 2022-Present |
| Percy B. Yergan Outstanding Undergraduate Teacher of the Year, Tull School of<br>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. Yergan Outstanding Undergraduate Teacher of the Year, Tull School of<br>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         |