

Jeremiah W. Bentley, PhD, CMA

Associate Professor and Richard Dieter MS '66 & Susan C. Dieter Faculty Fellow
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ACADEMIC EXPERIENCE

University of Massachusetts Amherst – Isenberg School of Management

- *Richard Dieter MS '66 & Susan C. Dieter Faculty Fellow*, 2021 – Present (inaugural recipient)
- *Associate Professor of Accounting*, 2021 – Present
- *Public Engagement Project Fellow*, Spring 2021
- *Assistant Professor of Accounting*, 2015 – 2021

Tilburg University

- *Visiting Associate Professor*, Fall 2022 – Summer 2023

EDUCATION

- PhD, Accounting (Management), Cornell University, 2016
 - Dissertation: *Essays on Reporting Systems, Operational Distortion, and Belief Distortion*
 - Minors: Social and Personality Psychology, Applied Statistics
- MS, Management, Cornell University, 2015
- MAcc, Accounting, Brigham Young University, 2010
 - PhD Prep Track
- BS (Magna Cum Laude), Accounting, Brigham Young University, 2010
 - Minors: Information Technology, Economics

RESEARCH

Publications

- 7 Wood, D. A., M. Achhpilia, M.T., Adams, S. Aghazadeh, K. Akinyele, M. Akpan, K.D. Allee, A.M. Allen, E.D. Almer, D. Ames, V. Arity, D. Barr-Pulliam, K.A. Basoglu, A. Belnap, **J.W. Bentley**, et al. 2023. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education* (Forthcoming)
- 6 **Bentley, J.W.**, R.J. Bloomfield, S. Davidai, and M. Ferguson. 2021. Identifying Insincere and Sincere Bias Through Post-Report Interactions. *The Accounting Review* 96(5): 53-78.
 - Cited in *Financial Planning* – Questioning an Investment Recommendation Roots Out Bias, Study Says (3/26/2021)
 - Cited in *UMass.edu* – Is the Salesperson Lying? That's Harder to Determine if They Believe in the Lies (3/22/2021)
- 5 **Bentley, J.W.** 2021. Improving the Statistical Power and Reliability of Research Using Amazon Mechanical Turk. *Accounting Horizons* 35(4), 45-62.

- 4 **Bentley, J.W.**, T.A. Lambert, and E.Y. Wang. 2021. The Effect of Increased Audit Disclosure on Managers' Real Operating Decisions: Evidence from Disclosing Critical Audit Matters. *The Accounting Review* 96 (1): 23-40.
- 3 **Bentley, J.W.**, C. Blake, M. Shackell, and P. Trafford. 2020. Let Me Explain! *Strategic Finance* (March 2020).
 - Winner of the Lybrand Silver Medal for 2019 – 2020
- 2 **Bentley, J.W.** 2019. Decreasing Operational Distortion and Surrogation through Narrative Reporting. *The Accounting Review* 94 (3): 27-55.
 - Runner up for the Management Accounting Section / IMA Outstanding Doctoral Dissertation award
- 1 **Bentley, J.W.**, T.E. Christensen, K.H. Gee, and B.C. Whipple. 2018. Disentangling Managers' and Analysts' Non-GAAP Reporting. *Journal of Accounting Research* 56 (4): 1039-1081.
 - Cited in the *Wall Street Journal* – How Big is GE Capital? It Depends (6/2015)
 - Cited in the *Financial Times* – Magical Thinking Divorces Markets from Reality (7/2015)
 - Cited in *The CPA Journal* – Learning from the Current Research on Non-GAAP Financial Measures (7/2019)
 - Top Cited Paper Award - Wiley 2018-2019

Working Papers

- **Bentley, J.W.**, M.J. Bloomfield, R.J. Bloomfield, and T.A. Lambert. Measure Management and the Masses: How Acceptability of Operating and Reporting Distortion Varies with Deservingness, Demography, and Damage (Preparing for 3rd round review at *The Accounting Review*)
- K.M. Stubbs and **J.W. Bentley**. Show Me the Money! Supply and Demand Misalignment for Tangible Rewards in Business (Preparing for 2nd round review at *Accounting Perspectives*)
- **Bentley, J.W.**, K.M. Stubbs, Y. Tian, and R. Whited. The “What”, “How”, and “Why” of Earnings Announcement Disclosures and Formatting (Under 1st round review)
- C. Blake and **J.W. Bentley**. Narrative Reporting in a Team Environment (Under 1st round review)
- Stubbs, K.M. and **J.W. Bentley**. The Effect of Directional Goals and Performance Reporting Format on Subjective Performance Evaluation (preparing for journal submission)
- **Bentley, J.W.**, M.G. Sherwood, and A. Whitfield. Can't Dig Out of a Hole: The Effect of Deviations from Time Budgets on Perceptions of Performance Quality (preparing for journal submission)
- **Bentley, J.W.**, J.N. Cannon, and T.A. Thornock. Shaking Things Up: The Effect of Compensation Scheme Change on Employee Effort (preparing for journal submission)
- Lu, C. and **J.W. Bentley**. Distorting Data to Justify Biased Reports (preparing for journal submission)

Presentations

- 2023: Vrije Universiteit Amsterdam, Goethe University, 20th Annual Conference for Management Accounting Research (ACMAR), Groningen University, Tilburg University, Vienna University of Economics and Business, Open Universiteit (Netherlands), K.U. Leuven, European Accounting Association Annual Meeting, RSM Erasmus, WHU (scheduled)
- 2022: AAA Annual Meeting*, AAA Managerial Mid-Year Meeting*, 20th Annual International Conference on Accounting in Athens (ATINER), University of Illinois Emerging Management Accounting Scholars Research Symposium, Georgia Tech University*, University of Southern Denmark, Radboud University Nijmegen, Boise State University*, Maastricht University, International School Breda, Ghent University, University of Bern
- 2021: Deakin University, University of Amsterdam, University of Arizona, University of North Texas*, Northeastern University, Tilburg University, Georgia State University
- 2020: Cornell University, East Coast Behavioral Accounting Workshop (Inaugural Speaker), three scheduled presentations cancelled due to COVID-19
- 2019: Experimental Research in Management Accounting (EXRIMA) Conference, Global Management Accounting Research Symposium (GMARS) (two papers), Accounting Behavior and Organizations Research Conference, University of Connecticut, Institute of Management Accountants and Association for Supply Chain Management
- 2018: Utah State University, AAA Annual Meeting*, Cornell University Finance Conference*, University of Alabama*, Nankai University*, Renmin University*, Beijing University*, AAA Audit Mid-Year Meeting*
- 2017: Brigham Young University Accounting Research Symposium*, Government Finance Officers Association (GFOA) Annual Conference*, AAA Managerial Mid-Year Meeting, Queen's University, International Symposium on Audit Research, West Virginia University, Managerial Accounting Experimental Research Brown Bag, Brigham Young University Accounting Research Symposium
- 2016: Choice Symposium*, Cornell University, Lehigh University*, Brigham Young University Accounting Research Symposium, The University of Massachusetts Amherst, AAA Managerial Mid-Year Meeting, LEMA Workshop at Pennsylvania State University*
- 2015: The University of Central Florida, Arizona State University, The University of Texas at Austin, The University of Massachusetts Amherst, Cornell University, The University of Minnesota*, AAA Annual Meeting, AAA Financial Reporting Mid-Year Meeting*
- 2014: Cornell University's Automaticity Lab, AAA Annual Meeting, The University of Michigan*, George Washington University*, Brigham Young University*, The University of Washington*
- 2013: Cornell University, Brigham Young University Accounting Research Symposium
* Presented by coauthor

SERVICE

Editorial Service

- Editorial Board Member
 - *Management Accounting Research* 2022 – Present
 - *Behavioral Research in Accounting* 2023 – Present
- IMA Research Foundation Director (similar to an editorial board) 2021 – Present

Ad-Hoc Reviewer

- Accounting Journals:
 - *Accounting Horizons*
 - *Accounting, Organizations, and Society*
 - *Auditing: A Journal of Practice and Theory*
 - *Behavioral Research in Accounting*
 - *Contemporary Accounting Research*
 - *Journal of Accounting Research*
 - *Journal of Financial Reporting*
 - *Journal of International Accounting*
 - *Journal of Management Accounting Research*
 - *Management Accounting Research*
 - *The Accounting Review*
- Other Journals:
 - *Finance Research Letters*
 - *Journal of Management Studies*
 - *Journal of the Academy of Business Education*
- Conferences:
 - AAA Auditing Mid-Year Meeting
 - AAA Annual Meeting
 - AAA Managerial Mid-Year Meeting
 - AAA Accounting, Behavior and Organizations Meeting
 - AAA Financial Reporting Mid-Year Meeting
 - AAA Accounting Information Systems Mid-Year Meeting
 - *Contemporary Accounting Research* Conference
- Textbooks:
 - McGraw-Hill: *Blocher Cost Management: A Strategic Emphasis; 7th Edition*
 - McGraw-Hill: *Cost Accounting: A Data Analytics Approach; 1st Edition*
- IMA Research Grants

Discussant/Moderator

- Plenary discussant for 1 paper
- Conference discussant for 16 papers
- Conference moderator for 3 sessions

Profession

- American Accounting Association AI Editorial Policy Task Force, 2023
- Accounting Horizons Steering Committee, 2022 – Present
- Accounting Behavior and Organizations Nominations Committee, 2022 – 2023
- Institute of Management Accountants Century Scholarship Committee, 2023
- Management Accounting Dissertation Award Committee Chair, 2020 – 2022

- MAS PhD Mentorship: Faculty Mentor, 2020
- AAA Jim Bulloch Award Committee Chair, 2019 – 2020
- AAA Jim Bulloch Award Committee Member, 2018 – 2020, 2023 – 2024

Department

- Accounting Department Curriculum and Assurance of Learning Committee, 2019 – Present (Interim MSA Curriculum Committee Chair Spring 2022)
- Accounting Workshop Co-Coordinator, 2016 – 2017, 2018 – 2022
- IMA Campus Advocate, 2018 – Present
- Accounting Department Personnel Committee Member, 2019 – 2020, 2021 – 2022
- Accounting Doctoral Program Committee, 2015 – 2017
- Accounting Program Coordinator Search Committee, 2016
- Accounting Faculty Recruiting Committee, 2015 – 2017
- Faculty Advisor/Mentor for approximately 25 undergraduate students per semester, Fall 2016 – 2022

School and University

- Isenberg Technology Task Force Co-Chair, 2021 – Present
- Isenberg School Committee on Inspiring Innovation in Teaching and Learning, 2020 – 2022
- University of Massachusetts Faculty Senate Program & Budget Council, 2020 – Present

PhD and Masters Supervision

- Dissertations:
 - External Dissertation Committee Member for Christian Peters (2023, initial placement: Nanyang Technological University)
 - Dissertation Chair for Cody Lu (2023, initial placement: UMass Lowell)
 - Dissertation Co-Chair for Kyle Stubbs (2020, initial placement: Utah Valley University)
- Directed Research Projects:
 - Directed Research Supervisor for Cody Lu (2019-2020)
 - Directed Research Supervisor for Conner Blake (2019-2020)
 - Directed Research Supervisor for Ellen Yang (2018-2019)
 - Directed Research Supervisor for Kyle Stubbs (2016-2017)
- Comprehensive Exam Grading Committee:
 - Cody Lu and Conner Blake, 2020
 - Chez Sealy and Nikki Mackenzie, 2016
- Masters' Thesis Supervision:
 - Primary supervisor for seven research notes (final master's degree thesis project) on artificial intelligence, algorithms, and/or business intelligence at Tilburg University, 2023
 - Co-reader for six research notes at Tilburg University, 2023

Community

- Board of Directors, Chair of Asset and Liability Management Committee, UMassFive College Credit Union, 2020 – Present
- Ecclesiastical Leader and Youth Mentor in the Five Colleges Area, 2018 – 2022

- Volunteer Youth Sports Coach, Various Seasons (Basketball, Football, Soccer, Baseball), 2016 – 2022
- Treasurer/Committee Member for Cub Scout Pack 57 in Belchertown, MA, 2017 – 2019
- Volunteer Institute Instructor, 2015 – 2018 (Pathway Program 2017 – 2018)
- Interview Committee for Director of Cold Spring Elementary School, 2016

TEACHING

Courses Taught

- Management Accounting for IBA, Tilburg University
 - Spring 2023 overall instructor rating 4.9/5.0
- Accountg 331 - Cost Accounting (undergraduate course), The University of Massachusetts Amherst
 - Spring 2022 overall instructor rating 4.7/5.0
 - Fall 2018 overall instructor rating 4.4/5.0
 - Fall 2017 overall instructor rating 4.9/5.0
 - Fall 2016 overall instructor rating 4.7/5.0
 - Fall 2015 overall instructor rating 4.3/5.0
- Accountg 321 - Intermediate Financial Accounting 1 (undergraduate course), The University of Massachusetts Amherst
 - Spring 2021 overall instructor rating 4.8/5.0
 - Fall 2020 overall instructor rating 4.8/5.0
 - Fall 2019 overall instructor rating 4.6/5.0
- NCC 5500 - Financial Accounting (introductory graduate course), Cornell University
 - Fall 2012 overall instructor rating 4.7/5.0
- Acc 210 - Principles of Accounting 2 (undergraduate course), Brigham Young University
 - Fall 2009 overall instructor rating 7.4/8.0

PhD Seminars

- Guest Speaker (4 Sessions) for Directed Readings (taught by Elaine Wang), University of Massachusetts Amherst 2020
- Guest Speaker for Behavioral Experimental Research Methods (taught by Yoon Ju Kang), University of Massachusetts Amherst 2018, 2019
- Seminar Presenter: Intro to Experimental Research, University of Connecticut 2019
- Guest Speaker for Accounting Research Capital Markets Seminar (taught by Rob Whited), University of Massachusetts Amherst 2017

Open Access Materials

- Bentley, J.W. 2018. Supplemental Readings and Practice Problems for What Counts and What Gets Counted. Available at <https://ssrn.com/abstract=2427106> or https://scholarworks.umass.edu/accounting_ed_materials/1/

PROFESSIONAL

- Member of the American Accounting Association – ABO, MAS, and FARS sections
- Member of the Institute of Management Accountants (IMA)
- Research Assistant to Robert Bloomfield, Cornell University, 2010-2015
- Web Editor 2010-2011, Financial Accounting Standards Research Initiative (FASRI)
- Research Assistant to Steven Glover, Brigham Young University, 2009-2010

Updated 9 June 2023

- Intern, Ernst and Young, LLP, 2009
- Intern, Squire and Company, PC, 2009

AWARDS, HONORS, AND GRANTS

Research Awards

- Isenberg Research Excellence Award, 2022
- Isenberg Outstanding Research Award, 2021
- Management Accounting Section Best Early Career Researcher Award, 2020
- IMA Lybrand Silver Medal, 2020
- Isenberg Research Excellence Award, 2019
- Management Accounting Section / IMA Outstanding Doctoral Dissertation, Co-Runner Up, 2016

Teaching Awards

- Isenberg College Outstanding Teaching Award, 2022
- Isenberg Teaching Excellence Award, 2019
- Finalist for university-wide Distinguished Teaching Award, University of Massachusetts Amherst, 2018

Other Awards, Honors, and Fellowships

- Excellence in Reviewing Award, FARS and MAS Sections, Various Years
- Deloitte Foundation Doctoral Fellowship in Accounting, 2014-2015
- Doctoral Fellowship, Cornell University, 2010-2015
- UACPA Student of the Year, Brigham Young University, 2010
- National Merit Scholar, Brigham Young University, 2005-2009

Grants

- University of Massachusetts Amherst MSP Research Grant – Annually since 2015
- University of Massachusetts Amherst MSP Flex Grant – Annually since 2015
- Open Education Initiative Grant, 2017
- Institute of Management Accountants (IMA) Research Grant, 2017
- Iowa State Bootstrap Grant, with James Cannon and Todd Thornock, 2013

CERTIFICATIONS, DIGITAL BADGES, AND PROFESSIONAL CERTIFICATES

- Certified Management Accountant – Institute of Management Accountants
- Personal Finances for Self-Reliance – LDS Business College
- Data Analytics and Visualization Fundamentals – Institute of Management Accountants
- RPA Business Analysis Fundamentals - UiPath
- Tableau Analyst, Author, and Desktop Specialist – Tableau Software
- Bot Developer (A2019) – Automation Anywhere

OTHER

- Programming Languages: SAS (including PERL within SAS), Python (including regular expressions), HTML, SQL; Very rusty Java, JavaScript, C, and PHP
- Conversational Spanish
- Contributing author on moneygeek.com and accountingexperiments.com