

## Jeremiah W. Bentley, PhD

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### 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

### ACADEMIC EXPERIENCE

#### University of Massachusetts Amherst – Isenberg School of Management

- *Public Engagement Project Fellow*, 2021 – Present
- *Assistant Professor of Accounting*, 2015 – Present

### RESEARCH

#### Publications

- 5 Bentley, J.W., R.J. Bloomfield, S. Davidai, and M. Ferguson. Identifying Insincere and Sincere Bias Through Post-Report Interactions. *The Accounting Review*, forthcoming (scheduled for the September 2021 issue).
- 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.
  - Co-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 (6/15)
  - Cited in the *Financial Times* – Magical Thinking Divorces Markets from Reality (7/15)
  - Cited in *The CPA Journal* – Learning from the Current Research on Non-GAAP Financial Measures (7/19)
  - Top Cited Paper Award - Wiley 2018-2019

## Working Papers

- Bentley, J.W. Improving the Statistical Power and Reliability of Research Using Amazon Mechanical Turk. (Conditionally Accepted at *Accounting Horizons*)
- Bentley, J.W., K.M. Stubbs, Y. Tian, and R. Whited. Manipulating the Narrative: Managerial Discretion in the Emphasis of GAAP Metrics in Earnings Announcement Press Releases (Preparing for 2<sup>nd</sup> round review at *Journal of Accounting Research*)
- Stubbs, K.M. and J.W. Bentley. The Effect of Performance Information (Dis)aggregation on Subjective Performance Evaluation
- 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
- Bentley, J.W. and K.M. Stubbs. Show Me the Money! Supply and Demand Misalignment for Tangible Rewards in Business

## WORKSHOP/CONFERENCES

### Presentations

- “Measure Management and the Masses: How Acceptability of Operating and Reporting Distortion Varies with Deservingness, Demography, and Damage”
  - East Coast Behavioral Accounting Workshop (Inaugural Speaker) – May 2020
  - Utah State University – October 2018
  - AAA Annual Meeting Doctoral Consortium, Washington DC – August 2018 \*
  - Cornell University Finance Conference – June 2018 \*
  - AAA Annual Meeting, San Diego, CA – August 2017 \*
  - Government Finance Officers Association (GFOA) Annual Conference, Denver, CO – May 2017 \*
  - AAA Managerial Mid-Year Meeting, San Juan, PR – January 2017 \*
  - Choice Symposium, Alberta, Canada – May 2016 \*
  - Cornell University – August 2016 \*
- “The Effect of Performance Information (Dis)aggregation on Subjective Performance Evaluation”
  - University of Arizona – January 2021
  - Cornell University – April 2020
  - Experimental Research in Management Accounting (EXRIMA) Conference, Bayreuth, Germany – July 2019
  - Global Management Accounting Research Symposium (GMARS), East Lansing, MI – June 2019
  - Brigham Young University Accounting Research Symposium – October 2017 \*
- “Show Me the Money! Supply and Demand Misalignment for Tangible Rewards in Business”
  - AAA Accounting Behavior and Organizations Research Conference, Providence, RI – October 2019
  - Global Management Accounting Research Symposium (GMARS), East Lansing, MI – June 2019
- “Manipulating the Narrative: Opportunistic Presentation Formats of Earnings Announcement Press Releases”

- University of Connecticut – February 2019
- University of Alabama – November 2018 \*
- “The Effect of Increased Audit Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters”
  - Nankai University – December 2018 \*
  - Renmin University – December 2018 \*
  - Beijing University – December 2018 \*
  - AAA Audit Mid-Year Meeting, Portland, OR – January 2018 \*
  - Queen’s University – September 2017
  - AAA Annual Meeting, San Diego, CA – August 2017
  - International Symposium of Audit Research, Sydney, Australia – June 2017
  - West Virginia University – April 2017
  - Managerial Accounting Experimental Research Brown Bag – January 2017
  - Lehigh University – December 2016 \*
  - Brigham Young University Accounting Research Symposium – October 2016
- “Improving the Statistical Power and Reliability of Research Using Amazon Mechanical Turk” (formerly: “Overcoming Challenges with Amazon Mechanical Turk Research in Accounting”)
  - Brigham Young University Accounting Research Symposium – October 2017
- “Decreasing Operational Distortion and Surrogation through Narrative Reporting”
  - Institute of Management Accountants and Association for Supply Chain Management – April 2019
  - AAA Managerial Mid-Year Meeting, San Juan, PR – January 2017
  - The University of Central Florida – February 2015
  - Arizona State University – February 2015
  - The University of Texas at Austin – February 2015
  - The University of Massachusetts Amherst – January 2015
  - Cornell University – January 2015
- “Identifying Insincere and Sincere Bias Through Post-Report Interactions” (formerly: “Drinking Your Own Kool-Aid: Self-Deception, Deception Cues, and Persuasion in Meetings”)
  - The University of Massachusetts Amherst – March 2016
  - AAA Managerial Mid-Year Meeting, Dallas, TX – January 2016
  - LEMA Workshop, Pennsylvania State University – April 2015 \*
  - Cornell University’s Automaticity Lab – September 2014
  - AAA Annual Meeting, Atlanta, GA – August 2014
  - The University of Michigan – August 2014 \*
  - Cornell University – December 2013
  - Brigham Young University Accounting Research Symposium – October 2013
- “Disentangling Managers’ and Analysts’ Non-GAAP Reporting Incentives”
  - The University of Minnesota – December 2015 \*
  - AAA Annual Meeting, Chicago, IL – August 2015
  - AAA Financial Reporting Mid-Year Meeting, Nashville, TN – January 2015 \*
  - George Washington University – October 2014 \*
  - Brigham Young University – September 2014 \*
  - The University of Washington – September 2014 \*

\* Presented by coauthor

Scheduled Presentations (may be postponed/cancelled due to Covid-19):

- Northeastern University – March 2021
- University of Georgia – Fall 2020 (Cancelled)
- Nanyang Technological University – August 2020 (Postponed)
- Emerging Management Accounting Scholars Symposium (University of Illinois) – April 2020 (Cancelled)

**SERVICE**

Ad-Hoc Reviewer

- 2021 – *The Accounting Review; Accounting, Organizations, and Society; Auditing: A Journal of Practice and Theory; Journal of Management Accounting Research;*
- 2020 – *The Accounting Review; Auditing: A Journal of Practice and Theory; Journal of Management Accounting Research; Journal of International Accounting; Contemporary Accounting Research* Conference; CAAA Annual Conference; AAA Annual Meeting; AAA Management Section Mid-Year Meeting; AAA Financial Accounting and Reporting Section Mid-Year Meeting
- 2019 – *The Accounting Review; Contemporary Accounting Research; Accounting, Organizations and Society; Contemporary Accounting Research* Conference; AAA Annual Meeting; AAA Management Section Mid-Year Meeting; AAA Accounting, Behavior, and Organizations Meeting
- 2018 – *The Accounting Review; Contemporary Accounting Research;* AAA Annual Meeting; AAA Management Section Mid-Year Meeting; AAA Northeast Regional Meeting
- 2017 – *Contemporary Accounting Research; Accounting Horizons; Journal of Financial Reporting;* AAA Annual Meeting; AAA Management Section Mid-Year Meeting
- 2016 – *The Accounting Review; Accounting, Organizations and Society; Behavioral Research in Accounting;* McGraw-Hill: *Blocher Cost Management: A Strategic Emphasis; 7<sup>th</sup> Edition;* AAA Annual Meeting; AAA Management Section Mid-Year Meeting; AAA Accounting, Behavior, and Organizations Meeting; AAA Northeast Regional Meeting
- 2015 – *Accounting, Organizations and Society;* AAA Annual Meeting; AAA Northeast Regional Meeting
- 2014 - AAA Annual Meeting; AAA Accounting, Behavior, and Organizations Meeting

Discussant/Moderator

- 2021 AAA Management Accounting Section Midyear Meeting, Virtual Platform – “The Impact of Private Channel on Information Disclosure – Evidence from Board Network and R&D Narrative”
- 2019 AAA Accounting, Behavior, and Organizations Meeting, Providence, RI – “How do Openness of Internal Reporting and Shared Interest with an Employee Affect Managerial Collusion and Subsequent Cooperation?”
- 2019 EXRIMA Conference, Bayreuth, Germany – “The Impact of Raising Employee Pay on Manager-Employee Relationships”
- 2018 AAA Annual Meeting, Washington DC – “How Do Presentation Format, Time Pressure, and Visual Attention affect Subjective Performance Evaluation in a Balanced Scorecard Setting—An Eye-Tracking Experiment”

- 2018 AAA Annual Meeting, Washington DC – “The Hidden Cost of Not Informally Controlling”
- 2018 AAA Annual Meeting, Washington DC – Session Moderator (2 sessions)
- 2017 Global Management Accounting Research Symposium, Sydney, AU – “Improving Performance Measurement Systems through Managerial Rotation”
- 2017 AAA Management Accounting Section Midyear Meeting, San Juan, PR – “When is \$1,000,000 Greater than \$1 Million? The Effects of Numerosity and Construal Levels on Performance Evaluation”
- 2017 AAA Annual Meeting, San Diego, CA – “Hypocrisy and Earnings Management”
- 2017 AAA Annual Meeting, San Diego, CA – Session Moderator
- 2016 AAA Annual Meeting, New York, NY – “Mergers and Acquisitions and the Acquirer-Target Cultural Differences”
- 2016 AAA Management Accounting Section Midyear Meeting, Dallas, TX – “The Effect of Knowledge Acquisition on Managerial Reporting”
- 2015 AAA Annual Meeting – “Earnings Management and Employee Selection”
- 2014 AAA Annual Meeting – “The Effect of Relative Performance Information Detail Level and Temporary Aggregation on Effort Level in a Multi-Task Environment”

#### Profession

- Management Accounting Dissertation Award Committee Chair, 2019 – Present
- MAS PhD Mentorship: Faculty Mentor, 2020
- AAA Jim Bulloch Award Committee Chair, 2019 – 2020
- AAA Jim Bulloch Award Committee Member, 2018 – 2020

#### Department

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

#### School and University

- Isenberg School Committee on Inspiring Innovation in Teaching and Learning, 2020 – Present
- University of Massachusetts Faculty Senate Program & Budget Council, 2020 – Present

#### PhD Supervision

- Dissertations:
  - 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

### Community

- Asset and Liability Management Committee Member, UMassFive College Credit Union, 2020 – Present
- Volunteer Youth Sports Coach, Various Seasons (Basketball, Football, Soccer, Baseball), 2016 – Present
- Ecclesiastical Leader and Youth Mentor in the Five Colleges Area, 2018 – Present
- 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

- Accountg 321 - Intermediate Financial Accounting 1 (undergraduate course), The University of Massachusetts Amherst
  - Fall 2020 overall instructor rating 4.8/5.0
  - Fall 2019 overall instructor rating 4.6/5.0
- Accountg 331 - Cost Accounting (undergraduate course), The University of Massachusetts Amherst
  - 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
- 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

### Teaching Assistant

- Corporate Governance (eMBA course taught by Bob Swieringa), Cornell University and Queens University 2013, 2014
- Financial Accounting (MBA course taught by Bob Libby), Cornell University 2012
- Managerial and Cost Accounting (MBA and eMBA sections, taught by Rob Bloomfield), Cornell University and Queens University 2011

### 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

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

## **AWARDS, HONORS, AND GRANTS**

### Research Awards

- Management Accounting Section Best Early Career Researcher Award, 2020
- IMA Lybrand Silver Medal, 2020
- Isenberg Research Excellence Award (2 per school), 2018-2019
- Management Accounting Section / IMA Outstanding Doctoral Dissertation, Co-Runner Up, 2016

### Teaching Awards

- Isenberg Teaching Excellence Award (2 per school), 2019-2020
- Finalist for university-wide Distinguished Teaching Award, University of Massachusetts Amherst, 2018
- Nominee for university-wide Distinguished Teaching Award, University of Massachusetts Amherst, 2017, 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 – For developing an open license repository of homework practice problems and switching from a paid textbook to a free ebook
- Institute of Management Accountants (IMA) Research Grant, 2017
- Iowa State Bootstrap Grant, with James Cannon and Todd Thornock, 2013
- Office of Research and Creative Activities Grant, BYU, 2010
- PwC INquires Grant, with David Wood and Steven Glover, 2010

## **CERTIFICATIONS, DIGITAL BADGES, AND PROFESSIONAL CRITERIA**

- 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
- Eagle Scout
- Conversational Spanish