

Mary Brooke Billings

Assistant Professor of Accounting and Daniel P. Paduano Faculty Fellow

New York University

Leonard N. Stern School of Business

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EDUCATION

Indiana University, Bloomington, IN, Kelley School of Business

Ph.D. in Business Administration. July 2007.

Major field: Accounting. Minor field: Finance.

Indiana University, Bloomington, IN, Kelley School of Business

Master of Business. May 2006. Bachelor of Science, Finance. May 1998.

GPA: 4.0/4.0 (*Highest Distinction*).

PROFESSIONAL EMPLOYMENT

New York University (New York, NY)

Leonard N. Stern School of Business

Assistant Professor of Accounting, 2007 to current.

Daniel P. Paduano Faculty Fellow, 2010 to 2012.

Indiana University (Bloomington, IN)

Kelley School of Business

Associate Instructor and Research Assistant, 2002 – 2007.

PricewaterhouseCoopers LLP (Chicago, IL)

Financial Advisory Services, Dispute Analysis and Investigations Group

Senior Consultant, 1998 – 2002.

RESEARCH INTERESTS

Financial Accounting and Capital Markets

- Litigation
- Voluntary disclosure
- Information content of accounting earnings

PUBLICATIONS

M.D. Beneish, M.B. Billings, and L.D. Hodder. 2008. Internal control weaknesses and information uncertainty. *The Accounting Review* Vol. 83 (3): 665-704.

M.B. Billings and R.H. Jennings. 2011. The option market's anticipation of information content in earnings announcements. *Review of Accounting Studies*, forthcoming.

M.B. Billings. 2011. Discussion of 'Critical accounting policy disclosures' by C. Levine and M. Smith. *Journal of Accounting, Auditing and Finance*, forthcoming.

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WORKING PAPERS

M.B. Billings and M.F. Lewis. 2011. Earnings management, initial public offerings, and shareholder lawsuits: do the merits matter? *Working paper*.

M.B. Billings. 2010. Disclosure timeliness, insider trading opportunities and litigation consequences. *Working paper*.

OTHER PAPERS

M.B. Billings and A.C. Billings. 2003. Formula for a Sell-out House: Factors that Influence the Marketing of Men's Collegiate Basketball Teams. *North American Society for the Sociology of Sport*. Montreal, Canada.

RESEARCH PRESENTATIONS

American Accounting Association Annual Meeting (2008, 2009)
Baruch/Columbia/NYU/Rutgers Conference (2008)
Columbia University (2010)
Conference on Financial Economics and Accounting (2005, 2007)
Emory University (2007)
Indiana University (2005, 2006)
National Economic Research Associates (2008)
New York University – Accounting (2007)
New York University – Finance (2008)
New York University Summer Camp (2009)
NYU Vincent C. Ross Institute of Acctg Research (2009, 2010, 2011)
Review of Accounting Studies Conference, Univ. of Notre Dame (2010)
Rutgers University (2010)
University of Chicago (2007)
University of Georgia (2007)
University of Illinois-Chicago (2007)
University of Michigan (2007)
University of Notre Dame (2007)
University of Utah (2008)
University of Wisconsin (2007)

HONORS

NYU – Stern, Ely Kushel Teaching Excellence Award (2010)
William Panschar Undergraduate Teaching Award (2006)
Invited participant at the FASB's Doctoral Student Program (2006)
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellowship (2005)
Indiana University Doctoral Program Fellowship (2002)
General Joseph O. Butcher Award (1998)
Indiana University Senior Scholastic Award (1998)
Rawles Key Award Finalist (1997)
Distinguished Alumni Service Scholarship (1997)
Beta Gamma Sigma Inductee (1996)
Hoosier Scholar Award (1994)

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CONFERENCE PARTICIPATION	Utah Winter Accounting Conference (2011 – discussant) <i>scheduled</i> AAA FARS Mid-Year Meeting (2011 – discussant) <i>scheduled</i> Journal of Accounting, Auditing and Finance Conference (2010) New York University Summer Camp (2010) University of Texas – Austin Research Conference (2010) NYU – Yale Joint Conference (2010) Utah Winter Accounting Conference (2010) NYU – Columbia Joint Conference (2010 – presenter) Journal of Accounting, Auditing and Finance Conference (2009 - discussant) AAA Annual Meeting (2009 – discussant) New York University Summer Camp (2009 – presenter) Utah Winter Accounting Conference (2009) NYU – Yale Joint Conference (2009) AAA FARS Mid-Year Meeting (2009 – discussant) Columbia University’s Burton Workshop (2008) Journal of Accounting, Auditing and Finance Conference (2008) NYU – Columbia Joint Conference (2008) AAA Annual Meeting (2008 – presenter) New York University Summer Camp (2008) Baruch/Columbia/NYU/Rutgers Conference (2008 – presenter) Utah Winter Accounting Conference (2008) AAA New Faculty Consortium (2008) Conference on Financial Economics and Accounting (2007 – presenter) Journal of Accounting, Auditing and Finance Conference (2007) NYU – Columbia Joint Conference (2007) New York University Summer Camp (2007) Financial Accounting Standards Board’s Doctoral Student Program (2006) AAA FARS Mid-Year Meeting (2006) Conference on Financial Economics and Accounting (2005 – presenter) AAA Doctoral Consortium, Lake Tahoe (2005) Conference on Financial Economics and Accounting (2003)
PRESS CITATIONS	My work on internal control weakness disclosures with Daniel Beneish and Leslie Hodder has been cited in the popular press by: <i>WebCPA.com</i> (December 2, 2005), <i>The Sarbanes-Oxley Compliance Journal</i> (January 3, 2006), <i>CFO.com</i> (February 2, 2006)
TEACHING	New York University <i>Principles of Financial Accounting / Financial Accounting & Reporting</i> 2008 – present (Spring 2008; 112 undergraduates; overall instructor rating 6.4/7.0) (Spring 2009; 220 undergraduates; overall instructor rating 6.8/7.0) (Spring 2010; 195 undergraduates; overall instructor rating 6.6/7.0)

**TEACHING
(continued)**

Indiana University

Introduction to Financial Accounting

2003 – 2007 (7 semesters; overall instructor rating 6.6/7.0)

Recipient of the William Panschar Undergraduate Teaching Award for Associate Instructors. One of the major teaching awards of the School of Business, this award recognizes one outstanding instructor annually.

PricewaterhouseCoopers, LLP

Financial Advisory Services (Chicago, IL)

1999 – 2001

Developed and taught nationwide training course to PwC new hires in the Financial Advisory Services group in August of 2001. Developed and taught nationwide training course for PwC interns.

Indiana University

College of Arts and Sciences

Calculus and Finite Mathematics

1996 – 1998 (4 semesters)

SERVICE

Accounting Community

Member, Program Committee for AAA/FARS submissions to the 2009 AAA Annual Meeting

Ad Hoc Reviewer, *The Accounting Review*

Ad Hoc Reviewer, American Accounting Association Annual Meetings

Ad Hoc Reviewer, AAA FARS Mid-Year Meetings

Ad Hoc Reviewer, *Journal of Accounting, Auditing and Finance*

Ad Hoc Reviewer, *Journal of Accounting and Public Policy*

Dissertation Committees

Karthik Balakrishnan (NYU)

Jamie Diaz (NYU)

Yong Gyu Lee (Columbia University)

Seda Oz (NYU)

Emanuel Zur (NYU)

NYU Accounting Department

Doctoral Student Recruiting Committee (2008 – present)

Faculty Recruiting Committee (2009 – present)

Accounting Department Workshop Coordinator (2009 – 2011)

NYU Summer Camp Organizer (2009, 2011)