

Mary S. Hill, PhD, CPA

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EDUCATION

Ph.D. (Accounting) University of Alabama, May 2013
B.S. (Accounting) University of Alabama, May 1992, *summa cum laude*

PUBLICATIONS

- “Employee Stock Options: The Importance of Differentiating Between Proceeds and Compensation” with George W. Ruch, *Journal of Financial Reporting*, Forthcoming 2019
- “Research and Development Expense and Analyst Forecast Errors: An Underestimation of Sales or Overestimation of Expenses?” with George W. Ruch and Gary K. Taylor, *Journal of Accounting, Auditing and Finance*, 2019
- “CEO Excess Compensation: Impact of Firm Size and Managerial Power” with Austin L. Reitenga and Thomas J. Lopez, *Advances in Accounting*, 2016
- “Operational Restructurings: Where’s the Beef?” with Peter M. Johnson, Kelvin X.T. Liu and Thomas J. Lopez, *Review of Quantitative Finance and Accounting*, 2015

WORKING PAPERS

- “Contract Maturity and Assets Other Than Those Included in Book Value” with Peter D. Easton and Gary K. Taylor (Preparing for Submission to *Contemporary Accounting Research*)
- “An Alternative Approach to Distinguishing Liabilities from Equity: Internal Capital versus External Capital” with Richard Price and George W. Ruch (Preparing for Submission to *Accounting Horizons*)
- “The Relevance of Non-GAAP Net Assets to Creditors: An Examination of the Credit Default Swap Market” with Kelsey Brasel and Gary K. Taylor (Under review at *Advances in Accounting*)
- “Competing Motivations for Corporate Social Responsibility: Evidence from Internal Control over Financial Reporting” with Curtis A. Farnsel
- “Financial Reporting Alternatives for Stock Repurchases and Their Effects on Stock Repurchase Decisions” with Richard Price and George W. Ruch
- “CEO Gender, Corporate Social Responsibility, and Earnings Persistence” with Curtis A. Farnsel
- “Recognizing Dividends as Expenses in Comprehensive Income” with Richard Price and George W. Ruch

WORKS IN PROGRESS

- “Fair Value Earnings as a Predictor of Future Cash Flows”

RESEARCH PRESENTATIONS

“Financial Reporting Alternatives for Stock Repurchases and Their Effects on Stock Repurchase Decisions” with Richard Price and George W. Ruch presented at:

European Accounting Association Annual Congress	June 2019
University of North Texas Accounting Conference	Feb 2019
Kennesaw State University	Feb 2019
University of Alabama PhD Alumni Conference	Feb 2019
Oklahoma State University	Nov 2019

“A Proposal for Distinguishing Liabilities from Equity: Internal Capital versus External Capital” with Richard Price and George W. Ruch presented at:

European Accounting Association Annual Congress	June 2018
Florida State University	Mar 2018
University of Alabama Archival PhD Alumni Conference	Feb 2018
BYU Accounting Research Conference, presentation by co-author George Ruch	Oct 2017
George Mason University, presentation by co-author Richard Price	Sept 2017

“Contract Maturity and Assets Other Than Those Included in Book Value” with Peter D. Easton and Gary K. Taylor presented at:

Hawaii Accounting Research Conference	Jan 2018
Oklahoma State University Accounting Research Conference	Apr 2017

“Employee Stock Options: The Importance of Differentiating Between Proceeds and Compensation” with George W. Ruch presented at:

Hawaii Accounting Research Conference	Jan 2018
University of Oklahoma	Nov 2015

“CEO Gender, Corporate Social Responsibility, and Earnings Persistence” with Curtis A. Farnsel presented at:

Diversity Section Meeting, presentation by co-author Curtis Farnsel	Oct 2018
AAA Annual Meeting, presentation by co-author Curtis Farnsel	Aug 2018

“Recognizing Dividends as Expenses in Comprehensive Income” with Richard Price and George W. Ruch presented at:

Univ of AL Archival PhD Alumni Conference, presentation by co-author George Ruch	Feb 2018
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“Research and Development Expense and Analyst Forecast Errors: An Underestimation of Sales or Overestimation of Expenses?” with George W. Ruch and Gary K. Taylor presented at:

University of Alabama	Nov 2016
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“The Relevance of Non-GAAP Net Assets to Creditors: An Examination of the Credit Default Swap Market” presented at:

EIASM 11 th Interdisciplinary Workshop, Athens, Greece	Sept 2015
AAA Annual Meeting, Atlanta, GA	Aug 2014
University of Alabama	Mar 2013
Southern Methodist University	Feb 2013
University of Oklahoma	Jan 2013

“CEO Excess Compensation: The Importance of Context” with Austin L. Reitenga and Thomas J. Lopez presented at:

AAA Annual Meeting, Washington, D.C.	Aug 2012
AAA Southeastern Regional Meeting, Savannah, GA	Apr 2012
University of Alabama	Aug 2010

“Operational Restructurings: Where’s The Beef” with Peter M. Johnson, Kelvin X.T. Liu and Thomas J. Lopez presented at:

20th Annual Conference, Rutgers University Sept 2012
AAA Southeastern Regional Meeting, Destin, FL Apr 2011

“Fair Value Earnings as a Predictor of Future Cash Flows” presented at:

AAA Annual Meeting, San Francisco, CA Aug 2010
University of Alabama Aug 2009

TEACHING EXPERIENCE

Intermediate Accounting I (*undergraduate course*)
Introduction to Accounting Research (*PhD seminar*)
Honors Research (*undergraduate course*)
Introduction to Accounting (*undergraduate course*)
Corporate Financial Reporting (*undergraduate course*)
Auditing (*undergraduate course*)

HONORS & AWARDS

Runner Up, Best Junior Contribution to the Intangibles and IC Theory and Practice, EIASM 11th Interdisciplinary Workshop on “Intangibles, Intellectual Capital and Extra-Financial Information”, September 2015
Presidential International Fellowship, University of Oklahoma, 2015
Outstanding Dissertation, Culverhouse College of Commerce, 2014
AAA/Grant Thornton Doctoral Dissertation Award for Innovation, 2012
Best Paper Submission by 4th Year PhD Student, AAA Southeastern Regional Meeting, 2012
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2011
Outstanding Achievement in Statistics by a Non-Major, University of Alabama Statistics Department (April 2010)
Summer Excellence in Research Award, Culverhouse School of Accountancy (Summer 2010)
Culverhouse College of Commerce Summer Research Grant (Summer 2012, Summer 2011)
University of Alabama Graduate School Travel Grant (Summer 2010, Spring 2011, Summer 2011, Spring 2012)

CONFERENCE PARTICIPATION

University of North Texas Accounting Conference 2019
University of Alabama Alumni PhD Conference 2018-2019
Review of Accounting Studies Annual Conference 2018
Hawaii Accounting Research Conference – *Presenter/Participant* 2018
Oklahoma State Accounting Research Conference – *Presenter/Participant* 2016-2018
AAA Annual Meeting – *Presenter/Discussant/Moderator/Participant* 2010-2018
AAA FARS Section Midyear Conference – *Participant* 2010-2017
EIASM 11th Interdisciplinary Workshop on “Intangibles, Intellectual Capital and Extra-Financial Information”, Athens, Greece - *Presenter* 2015
Accounting PhD Rookie Recruiting and Research Camp, Miami, FL 2012
AAA Southeastern Regional Meeting, Savannah, GA – *Presenter* 2012, 2011
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Tahoe City, CA 2011
Intersection of Psychology and Economics, University of Texas 2010

PROFESSIONAL CERTIFICATION AND EXPERIENCE

Certified Public Accountant, State of Alabama

Controller - Director of Finance	AFFLINK, LLC	2003-2008
Audit Senior Manager	Way, Ray, Shelton and Co., P.C.	2000-2003
Audit Staff – Sr. Manager	Ernst & Young, LLP	1992-2000

PROFESSIONAL SERVICE

Dissertation Committee - Curtis Farnsel, 2018
Ad-hoc Reviewer for *Review of Accounting Studies*
Advisor, PhD Second Year Paper, 2016
Workshop Co-Coordinator – University of Oklahoma, 2016 – present
McNair Research Mentor, 2015
FARS Midyear Meeting Scholarship Committee, 2015
Faculty Recruiting Committee – University of Oklahoma, 2015, 2013
Research Mentor - University of Oklahoma McNair Scholars Program, 2015
Steed School of Accounting Library Liason, 2014 - present
Ad-hoc Reviewer for *Journal of International Accounting Research*, 2014
Undergraduate Committee – University of Oklahoma, 2013 - present
PhD Student Representative – College Dean Search for Culverhouse College of Commerce &
Business Administration. The University of Alabama, 2011.
Presenter/Moderator – Accounting Career Awareness Program / Group Case Study Competition.
The University of Alabama, June 2011.