

Elaine Henry

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ACADEMIC APPOINTMENTS

University of Miami School of Business Administration – Coral Gables, FL
Assistant Professor, 2005 to present.

Rutgers University School of Business – Newark and New Brunswick, NJ
Teaching Assistant, 2001 – 2005.

EDUCATION

Rutgers University
Ph.D., Accounting, minor in finance. 2005.

Harvard Business School
MBA *with high distinction*. 1981.

Millsaps College
BBA *summa cum laude*, Accounting. 1977.
BA *summa cum laude*, English. 1975.

PROFESSIONAL CERTIFICATION

CFA, Chartered financial analyst charter holder.

PROFESSIONAL EXPERIENCE

Citibank – New York, London, Athens
Senior Banker, Vice-President, 1987-2001.

McKinsey & Company – New York, Hong Kong
Management Consultant, 1983-1986.

Lehman Brothers Kuhn Loeb – New York
Associate, Corporate Finance, 1981-1983.

South Central Bell Telephone Company – Jackson, MS
Management Associate, 1977-1979.

RESEARCH

Publications:

“Auditing Related Party Transactions: A Literature Overview and Research Synthesis” (with Elizabeth A. Gordon, Tim Louwers, and Bradford Reed.) *Accounting Horizons* 21 (1):81-102. 2007.

“Making the right comparisons: Novartis AG.” (with Ya-wen Yang.) *Issues in Accounting Education: Special Issue on International Accounting*, 22(4): 721-733. 2007.

“Weak Signal: Evidence of IFRS and U.S. GAAP Convergence from Nokia’s 20-F Reconciliations” (with Steve Lin and Ya-wen Yang.) *Issues in Accounting Education: Special Issue on International Accounting*, 22(4): 709-720. 2007.

“Market Reaction to Verbal Components of Earnings Press Releases: Event Study Using a Predictive Algorithm.” *Journal of Emerging Technologies in Accounting* 3(1):1-19. 2006.

“Related Party Transactions and Corporate Governance.” (with Elizabeth A. Gordon and Darius Palia.) in M. Hirschey, K. John, and A.K. Makhija (Eds.), *Corporate Governance. Advances in Financial Economics* 9: 1-28. 2004.

Refereed Conference Proceedings:

American Accounting Association, International Section Midyear Conference. 2008. “The European-U.S. GAAP Gap: Amount, type, homogeneity, and value relevance of IFRS to U.S. GAAP Form 20-F reconciliations” (with Steve Lin and Ya-wen Yang.)

American Accounting Association, Annual Meeting. 2007. “Disclosure Credibility and Market Reaction to Restatements” (with Elizabeth A. Gordon, Marietta Peytcheva, and Lili Sun.)

American Accounting Association, Auditing Section Midyear Conference. 2007. “The Role of Related Party Transactions in Fraudulent Financial Reporting” (with Elizabeth A. Gordon, Tim Louwers, and Bradford Reed.)

American Accounting Association, International Section Midyear Conference. 2007. “Making the right comparisons: Novartis AG” (with Ya-wen Yang.)

Financial Reporting and Business Communication Conference (Sixth annual) at University of Cardiff, Wales. 2005. “Are Investors Influenced by the Way Earnings Press Releases are Written?”

American Accounting Association, Annual Meeting. 2005. “Are Investors Influenced by the Way Earnings Press Releases are Written?”

Book Reviews:

For the *Journal of International Accounting Research*, a review of *Worldwide Financial Reporting: The Development and Future of Accounting Standards*, by George J. Benston, Michael Bromwich, Robert E. Litan, and Alfred Wagenhofer, Oxford Press, 2006.

Non-refereed Publications:

“Tracking the lease accounting project.” (with Oscar J. Holzmann and Ya-Wen Yang) *Journal of Corporate Accounting & Finance* 19 (1): 73-76. 2007.

“Fair value measurements: The next step”(with Oscar J. Holzmann and Ya-wen Yang.) *Journal of Corporate Accounting & Finance* 18 (6): 89-94. 2007.

“Mitigating the volatility of reported earnings: SFAS 159”(with Oscar J. Holzmann and Ya-wen Yang.) *Journal of Corporate Accounting & Finance* 18 (5): 85-88. 2007.

“Financial statement impact of SFAS 158” (with Oscar J. Holzmann and Ya-wen Yang.) *Journal of Corporate Accounting & Finance* 18 (4): 77-81. 2007.

Professional Publications:

International Financial Statement Analysis. CFA Candidate Readings. Charlottesville, VA: CFA Institute. (nine chapters with Tom Robinson, Hennie van Greuning, and Michael A. Broihahn; and three chapters with Elizabeth A. Gordon.) 2007.

Analysis of Equity Investments: Valuation. Candidate Readings. Charlottesville, VA: CFA Institute. (one chapter with John Stowe, Tom Robinson, and Jerald Pinto.) *forthcoming.*

Working Papers:

“Disclosure Credibility and Market Reaction to Restatements” (with Elizabeth A. Gordon, Marietta Peytcheva, and Lili Sun.)

“The Role of Related Party Transactions in Fraudulent Financial Reporting” (with Elizabeth A. Gordon, Tim Louwers, and Bradford Reed.)

"Deficiencies in auditing related party transactions: Insights from AAERs" (with T. Louwers, Elizabeth A. Gordon, and Bradford Reed.)

“The European-U.S. GAAP Gap: Amount, type, homogeneity, and value relevance of IFRS to U.S. GAAP Form 20-F reconciliations” (with Steve Lin and Ya-wen Yang.)

“Are Investors Influenced by the Way Earnings Press Releases are Written?”

Work in Progress:

“Peering Through the Fog: Visions of Wall Street from Main Street.” (with A. Parasuraman and Joseph Johnson.) Cross-disciplinary study of the use of marketing metrics in corporate disclosures. Grant from Marketing Science Institute.

Editorial and Reviewer Responsibilities:

Ad hoc reviewer, *Journal of Emerging Technologies in Accounting.*

Reviewer, American Accounting Association. 2007 Financial Accounting and Reporting Section (FARS) Midyear Conference.

Reviewer, American Accounting Association. 2007 Artificial Intelligence/Emerging Technologies Section Midyear Conference.

Reviewer, American Accounting Association. 2008 Auditing Section Midyear Conference.

Reviewer, American Accounting Association. 2008 International Accounting Section Midyear Conference.

HONORS AND AWARDS

Deloitte & Touche

Deloitte Foundation Doctoral Fellowship Award, 2003

Rutgers University

Beta Gamma Sigma honor society 2005

Summer Research Scholarship 2004

Award for Outstanding Teaching Portfolio 2003

Teaching Assistantship from 2001 to 2005

Citibank Global Corporate Bank

Global Relationship Banking Award, 1998, in recognition of role as transactor in cross-border acquisition financing on the basis of creativity, leadership, cross-organizational cooperation.

Harvard Business School

George F. Baker Scholar (top 5% of class)

Second Year Honors

First Year Honors

Century Club (Member selection based on Harvard Business School faculty recommendations in recognition of efforts and contribution using the following criteria "unusual academic, intellectual, creative or leadership ability.")

Millsaps College

Robert Mason Stricker Scholar

Marion L. Smith Scholar

Bourgeois Medal

Eta Sigma Scholastic Honorary Society

Dean's Scholar

Wall Street Journal Student Achievement Award

Mississippi Society of Certified Public Accountants' Achievement Award

Professional and Honorary Organizations:

Beta Gamma Sigma honor society. Member since 2005.

American Accounting Association. Member since 2001.

The Hartford Society of Financial Analysts. Member. 2005.

CFA Miami. Member since 2006.

HBS Club of South Florida. Member since 2006.

TEACHING

Teaching Specialization (courses taught):

Financial Accounting (MBA level and undergraduate introductory)

Financial Reporting and Analysis (MBA level)

Intermediate Accounting II (undergraduate level)

Financial Statement Analysis (MA level)

Advanced Financial Statement Analysis and Valuation (MBA level)

Teaching Awards Received:

Award for Outstanding Teaching Portfolio, Rutgers University, 2003.

Thesis and Dissertation Advising:

Ph.D. Committee Member. 2007. "Impression management in earnings press releases." Marcia Watson DiStaso, University of Miami School of Communications.

Honors Thesis Committee member. 2006. "Defined Benefit Pensions: Current Pension Accounting and the Exploration of the Effects of FASB Statement 158 on the Financial Statements." Jennifer Fajardo, University of Miami School of Business Administration.

SERVICE**Professional:****Public Company Accounting Oversight Board (PCAOB)**

Research Synthesis Project. Team leader of the research project to synthesize research related to specific standard-setting projects of the (PCAOB)

2007 Research Consortium. Attendee.

2006 Research Consortium. As team leader, presented project status

American Accounting Association

Committee member: Screening Committee for Notable Contributions to Accounting Literature Award. 2008.

CFA Institute

Standard Setter for the CFA Examination for the June 2006 and June 2007 examinations.

University:

Faculty sponsor of CFA Institute Scholarships awarded to University of Miami students. 2007-2008.

Community:

United Way of Greater Mercer County. Member of Board of Trustees from 2002 to 2005. Corporate Secretary. Member of Finance Committee from 2001 to 2004. Chairman of Strategic Planning Committee 2003.

CONFERENCES

American Accounting Association International Section mid-year meeting, 2008 (paper presented).

American Accounting Association Annual meeting, 2007 (paper presented).

American Accounting Association International Section mid-year meeting, 2007 (paper presented).

American Accounting Association Auditing Section mid-year meeting, 2007 (paper presented).

American Accounting Association Auditing Section mid-year meeting, 2006 (PCAOB research synthesis team representative).

American Accounting Association Annual meeting, 2005 (paper presented).

Financial Reporting and Business Communication Conference, University of Cardiff, Wales, 2005 (paper presented)