

SHANA CLOR-PROELL

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FACULTY POSITIONS

Texas Christian University (TCU)

- *Professor* 2021 – Present
- *Associate Professor* 2015 – 2021
- *Assistant Professor* 2011 – 2015

San Diego State University

- *Assistant Professor* 2010 – 2011

University of Wisconsin - Madison

- *Assistant Professor* 2007 – 2010

PROFESSIONAL EXPERIENCE

Sciarabba Walker, & Co.

- *Senior Tax Accountant* 2001 – 2002

Arthur Andersen, LLP

- *Staff Auditor* 2000 – 2001

EDUCATION

Cornell University

- Doctorate of Philosophy, Accounting Emphasis, 2007
- Master of Science, 2006
- Bachelor of Science in Applied Economics and Management, 2000

PEER-REVIEWED ACADEMIC PUBLICATIONS

- Clor-Proell, S.M., O. Even-Tov, C.M.C Lee, and S. Rajgopal. 2024. Bridging the Gap Between Academia and Practice in Accounting: Insights from a Panel Discussion at the 2024 FARS Midyear Meeting. *Accounting Horizons*, forthcoming.
- Clor-Proell, S.M., S. Garavaglia, L. Koonce, and J. Thayer. 2024. The Power of the Default: Investors' Reactions to Default Amortization Periods and Deviations Therefrom. *European Accounting Review*, forthcoming. <https://doi.org/10.1080/09638180.2024.2311101>
- Clor-Proell, S.M., N. MacKenzie, K. Rennekamp, and K. Rugar. 2023. Invest in What you Know? How Customer Investors React to Corporate Restatements. *Accounting, Organizations and Society*, 111: 101496.

- Clor-Proell, S.M., K. Kadous, and C. Proell. 2023. Do as I Say: A Look at the Supervisor Behaviors that Encourage Upward Communication on Audit Teams. *Accounting Horizons*, 37 (1): 15–24.
 - Nominated for the 2024 *Accounting Horizons* Best Paper Award
- Clor-Proell, S.M., N. Brown, S. Stubben, B. White, B. Blankespoor, E. Gordon, M. Gujarathi, E. Henry, and K. Merkley. 2022. Response by the Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the American Accounting Association to the FASB Invitation to Comment on *Identifiable Intangible Assets and Subsequent Accounting for Goodwill*. *Accounting Horizons*, 36 (3): 1–19.
- Clor-Proell, S.M., K. Kadous, and C. Proell. 2022. The Sounds of Silence: A Framework, Theory, and Empirical Evidence of Audit Team Voice. *Auditing: A Journal of Practice and Theory*, 41 (1): 75–100.
- Clor-Proell, S.M., R. Guggenmos, and K. Rennekamp. 2020. Mobile Devices and Investment News Apps: The Effects of Information Release, Push Notification, and the Fear of Missing Out. *The Accounting Review*, 95 (5): 95–115.
- Clor-Proell, S.M., E. Hirst, L. Koonce, and N. Seybert. 2019. How Disaggregated Forecasts Influence Investor Response to Subsequent Earnings Announcements. *Journal of Financial Reporting*, 4 (1): 157–171.
- Cianci, A., S.M. Clor-Proell, and S. Kaplan. 2019. How do Investors Respond to Restatements? Repairing Trust through Managerial Reputation and the Announcement of Corrective Actions. *Journal of Business Ethics*, 158 (2): 297–312.
- Clor-Proell, S.M., L. Koonce, and B. White. 2016. How do Experienced Users Evaluate Hybrid Financial Instruments? *Journal of Accounting Research*, 54 (5): 1267–1296.
- Clor-Proell, S.M., S. Kaplan, and C. Proell. 2015. The Impact of Budget Goal Difficulty and Promotion Availability on Employee Fraud. *Journal of Business Ethics*, 131 (4): 773–790.
- Bonner, S., S.M. Clor-Proell, and L. Koonce. 2014. Mental Accounting and Disaggregation Based on the Sign and Relative Magnitude of Income Statement Items. *The Accounting Review*, 89 (6): 2087–2114.
- Clor-Proell, S.M., and L.A. Maines. 2014. The Impact of Recognition versus Disclosure on Financial Information: A Preparer’s Perspective. *Journal of Accounting Research*, 52 (3): 671–701.
- Clor-Proell, S.M., C. Proell, and T. Warfield. 2014. The Effects of Presentation Salience and Measurement Subjectivity on Nonprofessional Investors’ Fair Value Judgments. *Contemporary Accounting Research*, 31 (1): 45–66.
- Clor-Proell, S.M. 2009. The Effects of Expected and Actual Accounting Choices on Judgments and Decisions. *The Accounting Review*, 84 (5): 1465–1494.
- Clor-Proell, S.M., and M.W. Nelson. 2007. Accounting Standards, Implementation Guidance, and Example-Based Reasoning. *Journal of Accounting Research*, 45 (4): 699–730.

TEXTBOOK

- Phillips, F., S.M. Clor-Proell, R. Libby, and P. Libby. 2024. *Fundamentals of Financial Accounting*, 8e, McGraw-Hill/Irwin.
- Phillips, F., S.M. Clor-Proell, R. Libby, and P. Libby. 2021. *Fundamentals of Financial Accounting*, 7e, McGraw-Hill/Irwin.

INVITED BOOK CHAPTER

- Clor-Proell, S.M., C. Mongold, and B.J. White. 2024. A Theory-based Synthesis of Experimental Research on Accounting Standard Setting. In *The Routledge Companion to Behavioral Research in Accounting, 2nd edition*. T. Libby and L. Thorne, editors. New York, NY: Routledge: Taylor and Francis Group.

PROFESSIONAL PUBLICATIONS

- Clor-Proell, S.M. and B.J. White. 2020. Congress should leave accounting standards to FASB. *Accounting Today*, May 18.

COMMENT LETTERS (AS A PRINCIPAL COAUTHOR)

- Beckman, J., E. Blankespoor, N. Brown, J. Campbell, S.M. Clor-Proell, E. Gordon, E. Henry, K. Schipper, and S. Stubben. 2020. Comment Letter on Proposed Statement of Financial Accounting Concepts No. 8 (2020-500). *Submitted to the FASB*, November 13.
- Blankespoor, E., N. Brown, S.M. Clor-Proell, E. Gordon, E. Henry, M. Gujarathi, K. Merkley, S. Stubben, and B. White. 2020. Comment Letter on General Presentation and Disclosures (ED/2019/7). *Submitted to the IASB*, August 25.
- Blankespoor, E., N. Brown, S.M. Clor-Proell, E. Gordon, M. Gujarathi, K. Merkley, P. Munter, S. Stubben, and B. White. 2019. Comment Letter on Accounting for Convertible Instruments and Contracts in an Entity's Own Equity (2019-730). *Submitted to the FASB*, October 11.
- Blankespoor, E., N. Brown, S.M. Clor-Proell, E. Gordon, M. Gujarathi, K. Merkley, P. Munter, S. Stubben, and B. White. 2019. Comment Letter on Identifiable Intangible Assets and Subsequent Accounting for Goodwill (2019-720). *Submitted to the FASB*, October 2.
- Clor-Proell, S.M., B. White, E. Blankespoor, J. Burks, E. Gordon, M. Gujarathi, K. Merkley, H. Skaife, and T.L. Yohn. 2019. Comment Letter on Financial Instruments with Characteristics of Equity (DP/2018/1). *Submitted to the IASB*, January 6.

WORKING PAPERS

- Using Data Visualizations in an Introductory Financial Reporting Course (with Gia Chevis). Under 2nd round review at: *Issues in Accounting Education*

- The Roles of Measurement Basis and Disclosure Format in Performance and Risk Judgments (with Shannon Garavaglia and Eric Hirst). Under 1st round review at: *Contemporary Accounting Research*
- Behind Closed Doors: Preferential Disclosure in Private Meetings (with Scott Asay and Mike Durney).
 - Featured in Columbia Law School’s Blog on Corporations and the Capital Markets (The CLS Blue Sky Blog) – “Reg FD’s Dilemma: The Unseen Edge in Private Investor Meetings”

WORK IN PROCESS

- The Effects of Sequential Decision Making on the Comparability of Preparer Judgments: Evidence from ASC 606 (with Mandy Ellison and Brian White)
- Synthesizing the Disaggregation Literature (with Laureen Maines, Ken Merkley, and Blake Steenhoven)

MEDIA MENTIONS

- “It’s Not What You Said, It’s the Way That You Said It” *IR Magazine*. Winter 2021.
- “Research: App-Reliant Investors Should Ignore the Dings of Push Notifications” *CPA Practice Advisor*. October 15, 2020.
- “Managers of Public and Private Companies Think Differently About Estimates on Financial Statements” *Neeley Magazine*. Spring 2014.

SCHOLARLY PRESENTATIONS

- 2025: Cornell University (scheduled)
- 2024: Arizona State University; University of Arizona; University of Nevada – Las Vegas; AAA – FARS midyear meeting plenary; PhD Project Accounting Doctoral Student Association summer conference; AAA – ABO doctoral consortium (Montreal, CA; scheduled)
- 2023: Indiana University; Research Summer Camp – Universität Bern (instructor); TACTYC Conference
- 2022: Iowa State University (virtual); University of Washington (virtual); TACTYC Conference
- 2021: University of Melbourne (virtual); University of South Carolina (virtual); TACTYC Conference (virtual)
- 2020: University of Nevada – Las Vegas (virtual)
- 2019: AAA – FARS midyear meeting (Discussant, Seattle, WA); AAA – ABO doctoral consortium (Providence, RI)
- 2018: AAA – FARS midyear meeting (Discussant, Austin, TX); University of Pittsburgh; University of Kentucky

2016: University of Massachusetts – Amherst; University of Illinois
2015: University of Iowa; AAA – ABO midyear meeting (Discussant, Nashville, TN)
2014: Cornell University; DePaul University
2013: AAA – ABO midyear meeting (San Diego, CA); University of Florida
2012: AAA Annual Meeting (Discussant, Washington, DC); Arizona State University
2011: Texas Christian University
2010: AAA Annual Meeting (Discussant, San Francisco, CA)
2009: University of Texas – Austin; AAA Annual Meeting (NYC, NY); San Diego State University; University of Southern California; Boston College; Georgia State University
2008: AAA – ABO midyear meeting (Discussant, Providence, RI)
2007: Emory University, University of Illinois, University of Wisconsin – Madison, Queen’s University, Georgia Institute of Technology, Indiana University, University of Utah

OTHER INVITED CONFERENCE ACTIVITIES

- University of Illinois, Arthur R. Wyatt Young Scholars Research Symposium, 2023
- Palmetto Symposium on Experimental Accounting Research, 2021
- FASB Financial Reporting Issues Conference, 2020, 2023 (discussion leader), 2024
- *Contemporary Accounting Research* Conference, 2018 – 2022
- *Accounting Organizations & Society* Conference, 2017
- Deloitte Trueblood Seminar for Professors, 2017
- University of Texas Spring Conference, 2009, 2010, 2015
- American Accounting Association New Faculty Consortium, 2008

TEACHING EXPERIENCE

Texas Christian University

- Financial Reporting (EMBA program)
- Business Combinations and Advanced Topics (MAc program)
- Intermediate Accounting I
- Fundamentals of Accounting
- Principles of Financial Accounting
- Principles of Managerial Accounting

San Diego State University

- Financial Accounting Theory (MAc program)
- Integrative Accounting Topics I

University of California- San Diego

- Advanced Accounting
- Financial Accounting (MBA program)

University of Wisconsin

- Intermediate Accounting I
- Experimental PhD Seminar

Cornell University

- Introductory Financial Accounting

STUDENT SERVICE

Ph.D. Dissertation – *University of Wisconsin - Madison*

- Committee Member
 - Marsha Keune (2010), Jodi Gissel (2010)

Undergraduate Honors Thesis – *Texas Christian University*

- Committee Chair
 - Wills Hirschberg (2016)
- Committee Member
 - Rachel Talley (2015), Katie Kolepp (2014), Katie Neuberger (2014)

PEER REVIEW AND PROFESSIONAL SERVICE

Editorial Service

- Editor, *The Accounting Review*, 2023 – present
 - TAR Working Group for Improving Research Replicability Committee, member
- Ad Hoc Editor, *Contemporary Accounting Research*, 2021 CAR Conference
- Editorial Board Member, *Contemporary Accounting Research*, 2020 – present
- Editorial Board Member, *Journal of Financial Reporting*, 2021 – present
- Editorial Board Member, *Accounting Horizons*, 2021 – 2024

Ad Hoc Reviewer

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| • <i>Journal of Accounting Research</i> | • <i>Journal of Accounting Literature</i> |
| • <i>The Accounting Review</i> | • <i>Journal of Financial Reporting</i> |
| • <i>Contemporary Accounting Research</i> | • <i>Journal of Management Accounting Research</i> |
| • <i>Accounting, Organizations and Society</i> | • <i>Behavioral Research in Accounting</i> |
| • <i>Management Science</i> | • <i>Accounting Horizons</i> |
| • <i>Auditing: A Journal of Practice & Theory</i> | • <i>Journal of Business Ethics</i> |
| • <i>Journal of Accounting and Public Policy</i> | • <i>Advances in Accounting Behavioral Research</i> |
| • <i>Journal of Accounting, Auditing & Finance</i> | • <i>The British Accounting Review</i> |

Conference Reviews

- American Accounting Association Annual Meeting
- AAA – Accounting Behavior and Organizations Section Midyear Meeting
- AAA – Financial Accounting and Reporting Section Midyear Meeting
- *Contemporary Accounting Research* Conference

Promotion Reviews

- University of Arizona, 2023 (promotion to associate)
- University of Massachusetts – Amherst, 2023 (promotion to full)
- Nanyang Technological University, 2022 (contract renewal)
- University of Kansas, 2022 (promotion to associate)
- University of South Carolina, 2022 (promotion to associate)
- University of South Carolina, 2018 (promotion to associate)

Committees and Elected Positions

- External
 - FASB – Academic Resource Group, 2024 – 2027
 - AAA – FARS, President-Elect, 2024 – 2025
 - AAA – FARS, Steering Board, 2022 – 2024
 - AAA – ABO Section, Nominations Committee, 2021 – 2022
 - AAA – ABO Section, Publications Committee, 2020 – 2023
 - AAA – FARS, Midyear Meeting Best Paper Award Committee, 2019
 - AAA – FARS, Financial Reporting Policy Committee, 2018 – 2021 Chair, 2019 – 20
 - AAA – ABO Section, Vice President of Regions, 2014 – 2018
 - AAA – ABO Section, Award Committee, 2009, 2013 – 2016
- University-level
 - Dean Search Committee, 2019, 2023, 2024
 - University Council, 2016 – 2018
- School-level
 - Marketing Recruiting Committee, Outside Committee Member, 2022, 2024
 - Research Committee, 2021 – 2024
 - Dean’s Advisory Committee, 2021 – 2024
 - Awards Committee, 2021 – 2022
 - Department Chair Review Committee, 2018
 - Undergraduate Curriculum Committee, 2017 – 2020
 - 2020 Planning Committee, 2016 – 2018
 - Neeley Admissions Committee, 2012 – 2015
- Department-level
 - CPA Curriculum Sufficiency, 2021 – present
 - Undergrad Curriculum/AOL – Financial, 2022 – present
 - Strategic Initiatives Committee, 2017 – 2021
 - Financial Reporting Review Committee, Chair, 2015 – 2021
 - Assessment of Learning Committee, 2012 – 2021
 - Curriculum Committee, 2014 – 2015
 - PPA Mentor, 2013 – 2016
 - Instructor Recruiting Committee, 2013 – 2014
 - Recruiting Committee, 2011 – 2012, 2015 – 2016, 2023 – 2024

HONORS AND AWARDS

- Neeley Distinguished Service Award for the Discipline and Community, 2024
- *Contemporary Accounting Research* Outstanding Reviewer, 2021
- Neeley Deans' Award for Research and Creativity, 2021
- Nominee, Neeley Alumni Professor of the Year 2018 – 2019
- AAA – FARS Midyear Meeting Outstanding Discussion Award, 2019
- Bob Vigeland Excellence in Accounting Scholarship Award, 2017
- Neeley Graduate Teaching Award – Core, 2017
- Neeley Summer Research Grant, 2014 – 2024
- AAA – ABO Outstanding Dissertation Award, 2008
- Teaching Honor Roll Recognition for Excellence in Teaching – Cornell University, 2006
- Deloitte Foundation Fellowship, 2005
- Graduated Cum Laude, Cornell University, 2000

PROFESSIONAL MEMBERSHIPS & CERTIFICATIONS

- American Accounting Association:
 - Accounting Behavior and Organizations Section; Financial Accounting and Reporting Section; Teaching, Learning and Curriculum Section; Diversity Section
- Certified Public Accountant: Wisconsin