

SHANA CLOR-PROELL

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Department of Accounting

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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., 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. 2021. *Fundamentals of Financial Accounting*, 7e, McGraw-Hill/Irwin.

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

- Response to the FASB Invitation to Comment: Identifiable Intangible Assets and Subsequent Accounting for Goodwill (with Beth Blankespoor, Nerissa Brown, Betsy Gordon, Mahendra Gujarathi, Elaine Henry, Ken Merkley, Steve Stubben, and Brian White). Under 2nd round review at *Accounting Horizons*.
- From the Mouths of Babes: A Framework, Theory, and Empirical Evidence of Audit Team Silence (with Kathryn Kadous and Chad Proell). Revising for 2nd round review at *Auditing: A Journal of Practice and Theory*.
- Invest in What you Know? How Investor-Customer Spillover Affects Reactions to Negative Firm Events (with Nikki MacKenzie, Kristi Rennekamp, and Kathy Rugar).
- Behind Closed Doors: An Investigation of Investor Relations Officer Disclosures in Private Meetings with Investors (with Scott Asay and Mike Durney)
- How do Auditors Evaluate Client Explanations? The Effects of Communication Medium (with Jessen Hobson).

WORK IN PROCESS

- How do Managers Determine Deviations from Default Amortization Periods? (with Shannon Garavaglia, Lisa Koonce, and Jane Thayer).
- What do Investors Infer from Measurement Basis? (with Shannon Garavaglia and Eric Hirst)
- Investor Relations Officers' Public and Private Disclosures in the Presence of Retail Investors (with Scott Asay, Mike Durney, and Patrick Witz)

MEDIA MENTIONS

- “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

2021: University of Bern (scheduled)

2020: University of Nevada – Las Vegas

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 CONFERENCE ACTIVITIES

- FASB Financial Reporting Issues Conference, 2020
- *Contemporary Accounting Research* Conference (Attendant), 2020, 2019, 2018
- *Accounting Organizations & Society* Conference (Attendant), 2017
- Deloitte Trueblood Seminar for Professors, 2017
- University of Texas Spring Conference (Attendant), 2015, 2010, 2009
- American Accounting Association New Faculty Consortium, 2008

TEACHING EXPERIENCE

Texas Christian University

- Business Combinations and Advanced Topics
- Intermediate Accounting I
- Fundamentals of Accounting
- Principles of Financial Accounting
- Principles of Managerial Accounting

San Diego State University

- Financial Accounting Theory
- Integrative Accounting Topics I

University of California- San Diego

- Advanced Accounting
- Core Financial Accounting for MBA students

University of Wisconsin

- Intermediate Accounting I
- Experimental PhD Seminar

Cornell University

- Introductory Financial Accounting

STUDENT SERVICE

Ph.D Dissertation Committee Member

- Marsha Keune – *University of Wisconsin – Madison*, 2010
- Jodi Gissel – *University of Wisconsin – Madison*, 2010

Undergraduate Honors Thesis

- Committee Chair
 - Wills Hirschberg – *Texas Christian University*, 2016
- Committee Member
 - Rachel Talley – *Texas Christian University*, 2015
 - Katie Kolepp – *Texas Christian University*, 2014
 - Katie Neuberger – *Texas Christian University*, 2014

PEER REVIEW AND PROFESSIONAL SERVICE

Editorial Service

- Ad Hoc Editor, *Contemporary Accounting Research*, 2021 CAR Conference
- Editorial Board Member, *Contemporary Accounting Research*, 2020 – present

Ad Hoc Reviewer

- *The Accounting Review*
- *Contemporary Accounting Research*
- *Accounting, Organizations and Society*
- *Journal of Accounting and Public Policy*
- *Journal of Accounting, Auditing & Finance*
- *Journal of Financial Reporting*
- *Behavioral Research in Accounting*
- *Accounting Horizons*
- *Journal of Business Ethics*
- *Advances in Accounting Behavioral Research*
- *The British Accounting Review*

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 South Carolina, 2018 (promotion to associate)

Committees and Elected Positions

- External
 - AAA – FARS, Midyear Meeting Best Paper Award Committee, 2019
 - AAA – FARS, Financial Reporting Policy Committee, 2018 – 2021 (Chair, 2019 – 2020)
 - AAA – ABO Section, Vice President of Regions, 2014 – 2018
 - AAA – ABO Section, Award Committee, 2009, 2013 – 2016
- University-level
 - Dean Search Committee, 2019
 - University Council, 2016 – 2018
- School-level
 - Department Chair Review Committee, 2018
 - Undergraduate Curriculum Committee, 2017 – 2020
 - 2020 Planning Committee, 2016 – 2018
 - Neeley Admissions Committee, 2012 – 2015
- Department-level
 - Strategic Initiatives Committee, 2017 – present
 - Financial Reporting Review Committee, Chair, 2015 – present
 - Assessment of Learning Committee, 2012 – present
 - Curriculum Committee, 2014 – 2015
 - PPA Mentor, 2013 – 2016
 - Instructor Recruiting Committee, 2013 – 2014
 - Recruiting Committee, 2011 – 2012, 2015 – 2016

HONORS AND AWARDS

- 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 – 2021
- 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

- American Accounting Association:
 - Accounting Behavior and Organizations Section
 - Financial Accounting and Reporting Section

- Teaching, Learning and Curriculum Section
 - Diversity Section
- Certified Public Accountant: Wisconsin