SHANA CLOR-PROELL

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FACULTY POSITIONS

Texas Christian University (TCU)

- *Duncan Faculty Fellow* — *2025 –Present*
- *Accounting Department Chair* — *2025 –Present*
- *Professor of Accounting* — *2021 –Present*
- *Associate Professor of Accounting* — *2015 – 2021*
- *Assistant Professor of Accounting* — *2011 – 2015*

San Diego State University

- *Assistant Professor of Accounting* — *2010 – 2011*

University of Wisconsin - Madison

- *Assistant Professor of Accounting* — *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

- Chevis, G., and S.M. Clor-Proell. 2025. Using Data Visualizations in an Introductory Financial Reporting Course. ***Issues in Accounting Education*****,** 40 (3): 81–90.
- Clor-Proell, S.M., S. Garavaglia, L. Koonce, and J. Thayer. 2025. The Power of the Default: Investors' Reactions to Default Amortization Periods and Deviations Therefrom. ***European Accounting Review***, 34 (3): 953–972.
- Clor-Proell, S.M., O. Even-Tov, C.M.C Lee, and S. Rajgopal. 2025. Bridging the Gap Between Academia and Practice in Accounting. ***Accounting Horizons***, 39 (1): 1–14.
    - Recipient of the 2026 ***Accounting Horizons*** Best Paper Award

- Clor-Proell, S.M., N. MacKenzie, K. Rennekamp, and K. Rupar. 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. 2025. 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 AND WORK IN PROCESS

- Behind Closed Doors: Materiality Judgments and Preferential Disclosure in Private Meetings (with Scott Asay and Mike Durney). Under 2nd round review at: *Review of Accounting Studies*.
    - 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"

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: Texas State University; Cornell University; TACTYC Conference

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)

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, 2025
- 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 – 2026
  - 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

- *Journal of Accounting Research*
- *The Accounting Review*
- *Contemporary Accounting Research*
- *Accounting, Organizations and Society*
- *Management Science*
- *Auditing: A Journal of Practice & Theory*
- *Journal of Accounting and Public Policy*
- *Journal of Accounting, Auditing & Finance*
- *Journal of Accounting Literature*
- *Journal of Financial Reporting*
- *Journal of Management Accounting Research*
- *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

- Providence College, 2025 (promotion to associate)
- 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
  - AAA Competitive Manuscript Selection Committee, 2026
  - 2025 Conference on Auditing and Capital Markets, Program Committee
  - FASB – Academic Resource Group, 2024 – 2027
  - AAA – FARS, Past-President, 2026 – 2027
  - AAA – FARS, President, 2025 – 2026
  - 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, 2025
  - 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
  - PhD Program Exploratory Committee, 2025 – present
  - 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 – 2025
- 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
- Certified Public Accountant: Wisconsin (expired)