AMY M.G. SHENEMAN

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The Ohio State University
Fisher College of Business
2100 Neil Ave., Columbus, OH 43210

ACADEMIC EXPERIENCE

| The Ohio State University, Fisher College of Business | |
|---|----------------------|
| Assistant Professor of Accounting | June 2018 – Present |
| Acting Assistant Professor of Accounting (ABD) | June 2017 – May 2018 |

EDUCATION

| Ph.D. | Business Administration, Indiana University, Kelley School of Business | 2017 |
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| | Major Field: Accounting. Minor Field: Finance. | |
| M.S. | Business, Indiana University, Kelley School of Business | 2015 |
| M.S. | Accounting, Grand Valley State University | 2006 |
| B.A. | Economics, DePauw University | 2000 |
| | Summa Cum Laude & Phi Beta Kappa | |
| | Management Fellows Honors Program in Entrepreneurship | |
| | Sichuan University (Chengdu, PRC) – Economics & Mandarin Chinese | |

PUBLISHED AND ACCEPTED RESEARCH

"Fair value measurement discretion and opportunistic avoidance of impairment loss recognition," with Leslie Hodder. 2022. *The Accounting Review* 97(7): 243-268. DOI: 10.2308/TAR-2019-0444.

"The impact of control systems on corporate innovation," with Brian Miller and Brian Williams. 2022. *Contemporary Accounting Research* 39(2): 1425-1454. DOI: 10.1111/1911-3846.12761.

OTHER PUBLICATIONS

"Reproducibility in Management Science," with Miloš Fišar, Ben Greiner, Christoph Huber, Elena Katok, Ali Ozkes, and the Management Science Reproducibility Collaboration. 2024. *Management Science* 70(3): 1343-1356. DOI: 10.1287/mnsc.2023.03556. Note: Member of the Management Science Reproducibility Collaboration.

"Do internal controls stifle corporate innovation?," with Brian Miller and Brian Williams. 2023. *Strategic Finance* (February issue).

PEER-REVIEWED CASE STUDIES

"Corruption in the auditor inspection process: The case of KPMG and the PCAOB," with Francine McKenna, Mikhail Pevzner, and Tzachi Zach. 2023. *Issues in Accounting Education* 38(2): 155-175. DOI: 10.2308/ISSUES-2020-056.

• Recipient of the 2020 AAA Accounting Ethics Award for Best Innovation for Teaching

WORKING PAPERS

"The impact of COVID-19 lockdowns on financial reporting behavior," with F. Jane Barton and Subprasiri Siriviriyakul.

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• Invited presentation at the 2023 *Journal of Accounting and Public Policy* Annual Conference.

"Audit quality in the face of a crisis: Evidence from the audit inspection scandal," with Francine McKenna, Mikhail Pevzner, and Tzachi Zach.

• Invited presentation at the 2023 British Accounting Review Conference.

"Cybersecurity risk and the cost of debt."

"Does gender composition of the audit workforce matter? An examination of audit quality," with Joshua Khavis, and Brandon Swerzo.

"Regulatory consulting and banks' financial reporting quality: Evidence from the Dodd-Frank Act," with Hailey Ballew.

"Last man standing: Unintended consequences of multiemployer pension transparency," with Brian Monsen and Andrew Van Buskirk.

"Contagion or competitive effects?: Lenders' response to peer firm cyberattacks."

INVITED EXTERNAL RESEARCH PRESENTATIONS

2023: University of Maryland; University of Kentucky; AAA Annual Meeting; Haskayne and Fox Accounting Conference (presenter & discussant); *Journal of Accounting and Public Policy* Annual Conference; Swiss Accounting Research Alpine Camp (SARAC); AAA Audit Midyear Meeting

2022: University of Kansas; Conference on Financial Economics and Accounting; Workshop on the Economics of Information Security (WEIS); Midwest Accounting Research Conference (discussant); International Symposium on Audit Research; AAA Government and Nonprofit Midyear Meeting; AAA Ohio Region Meeting (presenter & discussant); AAA AIS Midyear Meeting; Hawaii Accounting Research Conference (presenter & discussant)

2021: University of Iowa; Pennsylvania State University; Conference on Financial Economics and Accounting; Utah State University; Brigham Young University Accounting Research Symposium; European Accounting Association Annual Meeting; AAA FARS Midyear Meeting (presenter & discussant); AAA Audit Midyear Meeting; Hawaii Accounting Research Conference

2020: Early Insights in Accounting Webinar; Auditing Academics Webinar

2019: International Accounting Standards Board (London & Miami); AAA Annual Meeting (presenter & discussant); University of British Columbia; AAA Auditing Midyear Meeting; AAA FARS Midyear Meeting (discussant)

2017: Arizona State University; Harvard Business School; Southern Methodist University; The Ohio State University; University of Colorado at Boulder; University of Connecticut; University of Florida; University of Illinois at Chicago; University of Illinois at Urbana-Champaign; University of Missouri; University of Notre Dame; University of Rochester; University of Texas at Dallas

2016: Brigham Young University Accounting Research Symposium; AAA Auditing Midyear Meeting (discussant); AAA Annual Meeting (presenter & discussant); Annual Research Conference in Honor of Nick Dopuch; Miami Rookie Camp

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2015: AAA / Deloitte / J. Michael Cook Doctoral Consortium; Brigham Young University Accounting Research Symposium

2014: Midwest Doctoral Research Conference

| INVITED CONFERENCES (*scheduled) | |
|---|----------------------|
| Kellogg Accounting Conference | 2023 |
| Pennsylvania State University Accounting Research Conference | $2022, 2023, 2024^*$ |
| University of Illinois Young Scholars Conference | 2021, 2023 |
| Contemporary Accounting Research Conference | 2021 - 2023 |
| The Ohio State University Tax Research Symposium | 2021 |
| St. Louis Federal Reserve / Indiana University Workshop on Financial Institutions | 2020 - 2022 |
| Financial Accounting Standards Board Financial Reporting Issues Conference | 2020, 2023, 2024, |
| (2020, 2023: attendee; 2024: discussion leader; 2025: planning committee member) | 2025* |
| Financial Accounting Standards Board Faculty Summer Program | 2019 |
| Texas McCombs Audit Research Symposium | 2019, 2023 |
| Hoosier Accounting Research Conference | 2017, 2019 |
| University of Illinois Symposium on Audit Research | 2014 - 2022 |
| Annual Research Conference in Honor of Nick Dopuch | 2016, 2019 |
| Center for Audit Quality Annual Symposium | 2016, 2019 |
| Deloitte / University of Kansas Symposium | 2016 |
| AAA / Deloitte / J. Michael Cook Doctoral Consortium | 2015 |
| PCAOB / JAR Conference on Auditing and Capital Markets | 2015 |
| Michigan State University's PricewaterhouseCoopers Summer Workshop | 2011, 2015 |
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| HONORS AND AWARDS | |
| AAA Accounting Ethics Award for Best Innovation for Teaching | 2020 |
| Outstanding Discussant Award, FARS Midyear Meeting – Seattle, WA | 2019 |
| Ernst & Young Excellence in Undergraduate Accounting Teaching Award | 2019 |
| Fisher College of Business Dean's Office Small Research Grant | 2018 |
| IAAER-KPMG Grant Program: Informing the IASB Standard Setting Process | 2018 |
| William G. Panschar Award for Teaching Excellence, Kelley School of Business | 2017 |
| Kelley School of Business Doctoral Student Research Productivity Award | 2017 |
| Indiana University Graduate and Professional Student Government Travel Award | 2016 |
| Accounting Doctoral Scholar (ADS), AICPA | 2012 - 2016 |
| AAA / Deloitte / J. Michael Cook Doctoral Consortium | 2015 |
| Gilbert Geis Memorial Ph.D. Scholarship from the Institute for Fraud Prevention | 2015 |
| SERVICE | |
| Fisher Inclusion Champion | 2022, 2023 |
| T. I. Burns Colloquium Coordinator | 2021 - 2022 |

| Fisher Inclusion Champion | 2022, 2023 |
|-----------------------------------|-------------|
| T.I. Burns Colloquium Coordinator | 2021 - 2022 |

Graduate Faculty Representative for Dissertation Defense:

- Pranav Maneriker, Computer Science (2024)
- Yaming Cao, Economics (2023)
- Thomas Kim, Agricultural, Environmental, and Development Economics (2022)

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- MinSub Kim, Economics (2021)
- Alex Soderlund, Aerospace Engineering (2020)
- Nicholas Rockwood, Psychology (2019)

Ph.D. Dissertation Committee for Hailey Ballew, Rice University (2019)

| Member of the Honors Accounting Committee | 2019-Present |
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| Member of the AMIS Department Recruiting Committee | 2018-Present |
| Member of the Risk Institute's Academic Research Committee | 2018 - 2022 |
| Member of the OSU Student Awards and Student Appeals Committee | 2017 - 2018 |

Journal Ad-hoc Reviewer:

- The Accounting Review
- Contemporary Accounting Research
- Management Science
- Production and Operations Management
- European Accounting Review

Conference Ad-hoc Reviewer:

- AAA Audit & FARS Midyear Meetings
- AAA Annual Meetings
- EAA Annual Meetings
- HARC Conference

- Accounting Horizons
- Journal of Management Accounting Research
- Auditing: A Journal of Practice and Theory
- Journal of Information Systems
- Journal of Accounting, Auditing, and Finance
- University of Waterloo Research Symposium on Information Integrity and Information Systems Assurance

TEACHING EXPERIENCE

| 2018 – present |
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| 2019 – present |
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| Summer 2016 |
| Winter 2016 |
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| 2009 - 2012 |
| 2011 - 2012 |
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| 2010 |
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PROFESSIONAL CERTIFICATIONS

Certified Internal Auditor (CIA); Certified Six Sigma Green Belt

PROFESSIONAL EXPERIENCE

| Ernst & Young, Grand Rapids, MI | 2003 - 2009 |
|---|-------------|
| Risk Advisory Senior Manager, Manager, and Senior | |
| American Physicians Capital, Inc., East Lansing, MI | 2002 - 2003 |
| Sr. Financial Analyst | |
| Deloitte Consulting, New York, NY | 2000 - 2002 |
| Management Consultant | |

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