

AMY M.G. SHENEMAN

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

Office: 614.688.1329
Email: sheneman.2@osu.edu

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

PEER-REVIEWED PUBLICATIONS

“Cybersecurity risk and bank loan contracting.” *The Accounting Review*, forthcoming.
[DOI: 10.2308/TAR-2024-0103](https://doi.org/10.2308/TAR-2024-0103)

“Does gender composition of audit teams matter? An examination of audit quality and audit cost,” with J. Khavis and B. Szerwo. *Review of Accounting Studies*, forthcoming. [DOI: 10.1007/s11142-025-09924-1](https://doi.org/10.1007/s11142-025-09924-1)

“Regulatory consulting and banks’ financial reporting quality: Evidence from the Dodd-Frank Act,” with H. Ballew. 2025. *Review of Accounting Studies* 30(4): 3719-3764. [DOI: 10.1007/s11142-025-09907-2](https://doi.org/10.1007/s11142-025-09907-2)

“Fair value measurement discretion and opportunistic avoidance of impairment loss recognition,” with L. Hodder. 2022. *The Accounting Review* 97(7): 243-268. [DOI: 10.2308/TAR-2019-0444](https://doi.org/10.2308/TAR-2019-0444)

“The impact of control systems on corporate innovation,” with B. Miller and B. Williams. 2022. *Contemporary Accounting Research* 39(2): 1425-1454. [DOI: 10.1111/1911-3846.12761](https://doi.org/10.1111/1911-3846.12761)

“Audit quality in the face of a crisis: Evidence from the audit inspection scandal,” with F. McKenna, M. Pevzner and T. Zach. *British Accounting Review*, forthcoming. [DOI: 10.1016/j.bar.2025.101729](https://doi.org/10.1016/j.bar.2025.101729)

WORKING PAPERS

“Do investors value auditor involvement in non-GAAP reporting?” with P. Lamoreaux and L. Matkaluk.

- Under third round review at the *Journal of Accounting Research*.

“Last man standing: Unintended consequences of multiemployer pension transparency,” with B. Monsen and A. Van Buskirk.

- Under second round review at *The Accounting Review*.

“A perfect match? An examination of misaligned Big 4 clients,” with S. Bronson, R. Pawlewicz, and J. Schroeder.

- Revising for second round review at *Contemporary Accounting Research*.

“The impact of COVID-19 lockdowns on financial reporting behavior,” with F. J. Barton and S. Siriviriyakul.

- Revising for second round review at the *Journal of Accounting and Public Policy*.
- Invited presentation at the 2023 *Journal of Accounting and Public Policy* Annual Conference

“Contagion or competitive effects?: Lenders’ response to peer firm cyberattacks.”

- Preparing for submission.

PEER-REVIEWED CASE STUDIES

“Corruption in the auditor inspection process: The case of KPMG and the PCAOB,” with F. McKenna, M. Pevzner and T. Zach. 2023. *Issues in Accounting Education* 38(2): 155-175. [DOI: 10.5555/ISSUES-2020-056](https://doi.org/10.5555/ISSUES-2020-056)

- Recipient of the 2020 AAA Accounting Ethics Award for Best Innovation for Teaching
- Selected as one of five cases being developed into a virtual reality case experience by AAA

OTHER PUBLICATIONS

“Reproducibility in Management Science,” with M. Fišar, B. Greiner, C. Huber, E. Katok, A. Ozkes and the Management Science Reproducibility Collaboration. 2024. *Management Science* 70(3): 1343-1356. [DOI: 10.1287/mnsc.2023.03556](https://doi.org/10.1287/mnsc.2023.03556) (Note: Member of the *Management Science* Reproducibility Collaboration.)

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

EXTERNAL RESEARCH PRESENTATIONS (* discussant only; **presenter & discussant)

2026: University of Maryland’s Forum on Financial Information Systems and Cybersecurity (scheduled); AAA Audit Midyear Meeting* (scheduled)

2025: Texas Christian University

2024: Virginia Tech University

2023: University of Maryland; University of Kentucky; AAA Annual Meeting; Haskayne and Fox Accounting Conference**; *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*; International Symposium on Audit Research; AAA Government and Nonprofit Midyear Meeting; AAA Ohio Region Meeting**; AAA AIS Midyear Meeting; Hawaii Accounting Research Conference**

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**; 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^{**}; University of British Columbia; AAA Auditing Midyear Meeting; AAA FARS Midyear Meeting^{*}

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^{*}; AAA Annual Meeting^{**}; Annual Research Conference in Honor of Nick Dopuch; Miami Rookie Camp

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

2014: Midwest Doctoral Research Conference

INVITED CONFERENCES (†scheduled)

ASU Cactus Conference	2025
University of Maryland's Forum on Financial Info. Systems and Cybersecurity	2025, 2026 [†]
Kellogg Accounting Conference	2023
Pennsylvania State University Accounting Research Conference	2022-2025
University of Illinois Young Scholars Conference	2021, 2023
<i>Contemporary Accounting Research</i> 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, 2023-2025
Financial Accounting Standards Board Faculty Summer Program	2019
Texas McCombs Audit Research Symposium	2019, 2023, 2025
IU Kelley School of Business 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 Conference on Auditing and Capital Markets	2015, 2025
Michigan State University's PricewaterhouseCoopers Summer Workshop	2011, 2015

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: <i>Informing the IASB Standard Setting Process</i>	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 TO THE PROFESSION

Program Committee Member, Conference on Financial Economics and Accounting	2025
Faculty Facilitator, AAA Auditing Section Midyear Meeting Doctoral Consortium	2025
Planning Committee Member, FASB Financial Reporting Issues Conference	2025
Discussion Leader, FASB Financial Reporting Issues Conference	2024
Journal Ad-hoc Reviewer:	
<ul style="list-style-type: none"> • <i>The Accounting Review</i> • <i>Contemporary Accounting Research</i> • <i>Management Science</i> • <i>Production and Operations Management</i> • <i>European Accounting Review</i> 	<ul style="list-style-type: none"> • <i>Accounting Horizons</i> • <i>Journal of Management Accounting Research</i> • <i>Auditing: A Journal of Practice and Theory</i> • <i>Journal of Information Systems</i> • <i>Journal of Accounting, Auditing, and Finance</i>

SERVICE TO OHIO STATE

Ph.D. Dissertation Committee for Hailey Ballew, Rice University (2019)	
OSU Graduate Faculty Representative for Dissertation Defense	2019-present
Member of the Honors Accounting Committee	2019-present
Member of the AMIS Department Recruiting Committee	2018-2024
Fisher Inclusion Champion	2022-2023
Member of the Risk Institute's Academic Research Committee	2018-2022
T.J. Burns Colloquium Coordinator	2021-2022
Member of the OSU Student Awards and Student Appeals Committee	2017-2018

TEACHING EXPERIENCE

The Ohio State University (Columbus, Ohio)	
<ul style="list-style-type: none"> • Auditing Principles and Procedures (AMIS 4500) • Honors Auditing (AMIS 5500H) 	<p>2018-present</p> <p>2019-present</p>
Indiana University (Bloomington, Indiana)	
<ul style="list-style-type: none"> • Audit and Assurance Services, Instructor • Introduction to Financial Accounting, Discussion Section Instructor 	<p>Summer 2016</p> <p>Winter 2016</p>
Grand Valley State University (Grand Rapids, Michigan)	
<ul style="list-style-type: none"> • Introduction to Financial Accounting, Instructor • Introduction to Managerial Accounting, Instructor 	<p>2009-2012</p> <p>2011-2012</p>
Aquinas College (Grand Rapids, Michigan)	
<ul style="list-style-type: none"> • Principles of Auditing & Other Assurance Services, Instructor 	2010

PROFESSIONAL CERTIFICATIONS

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

PROFESSIONAL EXPERIENCE

Ernst & Young, Grand Rapids, MI (<i>Risk Advisory Senior to Senior Manager</i>)	2003-2009
American Physicians Capital, Inc., East Lansing, MI (<i>Sr. Financial Analyst</i>)	2002-2003
Deloitte Consulting, New York, NY (<i>Management Consultant</i>)	2000-2002