

**Renée Hall**  
**Director, Accounting Program**  
Department of Business and Accounting  
University of Redlands  
Renee\_Hall@Redlands.edu

## **Education**

Ph.D. Accounting; Texas A&M University

M.S. Accounting; Texas A&M University

C.P.A. exam passed in Texas, 1988

M.A. English; University of Chicago

B.A. English [Phi Beta Kappa]; Whitman College, Walla Walla, Washington

## **Administration and Leadership**

### **Academic Programs**

- **Chair (previously Director), Accounting Program**

Department of Business  
College of Arts and Sciences  
University of Redlands  
Beginning January 2015.

- **Director of MS Accounting Programs** (stand-alone and fifth year programs)

Accounting and Business Law Division  
Leeds School of Business, University of Colorado – Boulder  
2010 – 2014.

- **Director of Ph.D. Program in Accounting**

University of Nebraska, Lincoln  
2003 - 2005.

- **Assistant Director of the Honors Program;** Texas A&M University; College Station,  
1990 – 1991.

## **American Accounting Association Leadership**

The *American Accounting Association (AAA)* functions similarly to the *Modern Language Association (MLA)* or the *American Economic Association (AEA)*. The **Financial Accounting & Reporting Section (FARS)** represents the area of accounting research that examines the effects of public and private economic information on the functioning of capital, product, and labor markets.

**Member** of Planning Committee for 2006 AAA Annual Meeting

**Coordinator and Immediate Past President** FARS 2003 - 2004 Midyear Meeting

**President**, FARS, 2002 - 2003

**President Elect**, FARS, 2001 – 2002

**AAA Council Member**, 2001-2003

**Secretary-Treasurer** (FARS) and Member Planning Committee for first FARS national conference, 1999-2001

## **Pre-accounting**

· **Director of Nutrition Programs** (for pre-school and elderly community members)  
Qua Qui Social Services Center for Native Americans  
Missoula, Montana.

## **Research**

### **Refereed Publications**

“Who Reports Earnings when Reporting is Optional? The Market for New Franchises.” *Journal of Accounting and Economics* 28, No. 3, 2000, pp. 391-423. *JAE* (Rochester/MIT) is one of three top academic accounting journals, the other two being *The Accounting Review* (American Accounting Association), and *Journal of Accounting Research* (University of Chicago).

“An International Comparison of Materiality Guidance for Governments, Public Services, and Charities,” with Wanda Wallace. *Financial Accountability and Management* 18, No. 3, pp. 261-289, 2002.

“How Does Material Differ from Significant, Important and Substantial? Time for Clarification” with Wanda Wallace. *Journal of Government Financial Management*, Winter 2001, pp. 42-48.

“Shades of Materiality” with Wanda Wallace. 2001. Monograph #24 (of the *Canadian Certified General Accountants’ Research Foundation* series).

The FASB Project on Present Value Based Measurements: An Educator’s Perspective from Participation in the FASB Roundtable Discussion.” *Issues in Accounting Education* 12.

## **Other publications**

“Living in a Materiality World: Global Guidance” with Wanda Wallace. *Accounting Today* 17, No. 20, 2003.

“International Guidance Differs on Fraud and Materiality,” with Wanda Wallace. *Accounting Today* 17, No. 19, 2003.

“Probability: Clarifying its Relationship to Materiality,” with Wanda Wallace. *The CPA Journal*, June 2001.

The Emerging Continuum of Materiality Needs Clarification,” with Wanda Wallace. *Accounting Today*, December 1996.

“A Trans-National Cross-Cultural Comparison of Firm Monitoring and Contractual Enforcement Using U.S. and Mexican Franchises.” With Hildy Teegen, published as conference proceedings.

## **Working Papers**

“A Re-examination of the Determinants and Components of Analysts’ Cash Flow Forecasts.”

“Do Firms Manage Reported Cash Flows from Operations to Meet or Beat Analysts’ Forecasts?” with Angela Woodland, Louisiana State University.

“Price Responsiveness of Informed Investors to Increases in Public Disclosure Quality.” (“Top-ten” download list on Social Sciences Research Network.)

“Announcing Restructuring Plans in 8-Ks: Firms’ Disclosure Choices and Market Response.”

“Determinants of the Market’s Anticipation of Revenue Restatements.”

“Structural and Behavioral Antecedents of International Business Format Franchises.” With Hildy Teegen and Elliot Maltz. Presented at the 1995 AMA Winter Marketing Educators’ Conference.

## **Reviewer and Discussant**

The Financial Review  
Journal of International Management  
Issues in Accounting Education  
American Accounting Association meetings

## **Invited Presentations, in addition to job interviews**

American Accounting Association National Meetings, Columbia University, Cambridge University, Temple University, Iowa State University, Texas Christian University, George Washington University.

## **Expert Testimony**

2010 Expert Witness in case concerning partnership sharing contract written in terms of accounting book value of assets. Contested issue was treatment of contingent losses by an international privately held corporation claiming that it prepared financial statements using U.S. GAAP.

1994 Invited Participant in Financial Accounting Standards Board (FASB) Roundtable discussion of accounting measurements using cash flows.

## **Teaching Experience**

### **Summary of courses taught**

Capital Markets/Financial Reporting Ph.D. Seminar

Managerial Accounting

Risk and Controls in Information Systems

Auditing (Generally Accepted Audit Standards)

Case Studies in Financial Statement Analysis

Financial Statement Analysis (Intermediate Accounting for MBAs)

Valuation of Equity

Seminar in Emerging Financial Reporting Issues

Accounting Theory Capstone

Introductory Financial Accounting (MBA students and undergraduates)

Intermediate Financial Accounting (I and II)

### **University of Redlands,**

College of Arts and Sciences, Accounting Program

Clinical Professor, 2015 – present

- Accounting 210: Principles of Financial Accounting and Reporting
- Accounting 310: Intermediate Accounting I
- Accounting 320: Intermediate Accounting II
- Accounting 440: Financial and Business Reporting Analysis
- Accounting 480: Accounting Internship Independent Studies (13 to date)
- Accounting 300: Fundamentals of Intermediate Accounting (May 2017)

**Leeds School of Business, University of Colorado – Boulder**

Senior Instructor

Accounting and Business Law Division

2010 - 2014

- Corporate Reporting I (International and U.S. Financial Reporting Standards)
- MS Accounting Capstone: current issues in accounting standard setting, international capital markets, economics of information, and ethics in accounting.
- Independent Research Projects (ACCT 6900). Forty-five projects in three years; including presentations with invited practitioners from the Denver area.
- Accounting Internships: oversight of participating firms and students.
- Financial Statement Analysis (undergraduate, MS Accounting, and MBA)

**Texas Christian University, Fort Worth, Texas**

Visiting Assistant Professor, 2009-2010

- Audit and Assurance
- Risk and Controls (Course developed consistent with new requirements of Sarbanes Oxley for management verification of internal controls)

**University of Oklahoma, Norman, Oklahoma**

Visiting Assistant Professor

2007– 2009

- Capital Markets/Financial Reporting Ph.D. Seminar
- Financial Statement Analysis; case study approach (Healy & Palepu text)
- Intermediate Accounting I
- Intermediate Accounting II

**University of Nebraska, Lincoln, Nebraska**

Assistant Professor

2000– 2007

- Capital Markets/Financial Reporting Ph.D. Seminar,
- Financial Accounting Theory and Emerging Issues Capstone
- Intermediate Accounting II
- Managerial Accounting
- Director of Research Speaker Series, 2001 – 2005.

**The College of William & Mary, Williamsburg, Virginia**

Assistant Professor

1993– 2000

- Financial Accounting Theory and Emerging Issues Capstone
- Financial Statement Analysis for MBA's; emphasis on reporting discretion
- Valuation using Financial Statements and Disclosures
- Introductory Financial Accounting; evening MBA program

**Texas A&M University; College Station, Texas**

Lecturer

1990-1991

- Introductory Financial Accounting; undergraduate
- Assistant Director of Honors Program

**Pre-accounting work experience**

Assistant Editor of BIOMASS publications

Department of Oceanography and NOAA

Texas A&M University

College Station, Texas

Administrative Assistant on NASA Project

Department of Mathematics

Texas A&M University

College Station, Texas

Paralegal

Coin, Crowley, Nord, and Hillicker

Chicago, Illinois

Director of Nutrition Programs

Qua Qui Social Services Center for Native Americans

Missoula, Montana