

Olena V. Watanabe

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[SSRN](#)

Education

Degrees Awarded:

Doctor of Philosophy in Accounting <i>University of Missouri - Columbia</i>	July 2012
Master of Science in Accounting <i>University of Missouri - Columbia</i>	December 2007
Bachelor of Science in Accounting Summa Cum Laude <i>University of Missouri - Columbia</i>	December 2007
Other Education:	
Undergraduate student in Finance <i>McMaster University, Canada</i>	attended 2001–2002
Undergraduate student in Finance <i>National Metallurgical Academy of Ukraine, Dnipro, Ukraine</i>	attended 1999–2001

Academic Experience

Associate Professor <i>Iowa State University, Department of Accounting</i>	July 2020 – present
Assistant Professor <i>Iowa State University, Department of Accounting</i>	August 2012 – June 2020

Scholarship

Refereed Publications

- Francis, J., M. Pinnuck, and O. Watanabe. 2014. Auditor Style and Financial Statement Comparability. *The Accounting Review* 89(2): 605-633. <https://doi.org/10.2308/accr-50642>.
- Lamboy-Ruiz, M. A., Cannon, J. N., and O. V. Watanabe. 2019. Does State Community Benefits Regulation Influence Charity Care and Operational Efficiency of U.S. Nonprofit Hospitals? *Journal of Business Ethics* 158(2): 441–465. <https://doi.org/10.1007/s10551-017-3757-2>.
- Lamboy-Ruiz, M. A., No. W., and O. V. Watanabe. 2019. Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and Medicare Cost Reports. *Journal of Information Systems* 33(3):19–44. <https://doi.org/10.2308/isys-52149>.

- Watanabe, O. V., Imhof, M. J., and S. Tartaroglu. 2019. Transparency Regulation and Stock Price Informativeness: Evidence from the European Union's Transparency Directive. *Journal of International Accounting Research* 18(2): 89–113. <https://doi.org/10.2308/jiar-52383>.
- Cannon, J. N., Z. Ling, Q. Wang, and O. V. Watanabe. 2020. 10-K Disclosure of Corporate Social Responsibility and Firms' Competitive Advantages. *European Accounting Review* 29(1): 85–113. <https://doi.org/10.1080/09638180.2019.1670223>
- Cannon, J. N., Denison, C., and O. V. Watanabe. 2021. Do Detail and Its Verifiability Serve as Indicators of Strategy Effectiveness and as Sources of Credibility in Voluntary Qualitative Disclosure. *Journal of Accounting, Auditing and Finance* <https://doi.org/10.1177/0148558X19885554>.
- Imhof, M., J. E. S. Seavey and O. V. Watanabe. 2022. Competition, Proprietary Costs of Financial Reporting and Financial Statement Comparability. *Journal of Accounting, Auditing and Finance* 37(1):114–142. <https://doi.org/10.1177/0148558X18814599>.
- Cannon, J. N., Lamboy-Ruiz, M. A., and O. V. Watanabe. 2022. Ownership type and earnings management in U.S. hospitals. *Advances in Accounting*: 58 (September): 1–16. <https://doi.org/10.1016/j.adiac.2022.100612/>.
- Wood, D. A., Achhpilia, M. P., Adams, M. T., [et al. including Watanabe, O.] 2023. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*, 38 (4): 81–108. <https://doi.org/10.2308/ISSUES-2023-013>.

Non-Refereed Publication

- Olena Watanabe and Patrick Wheeler (2013) Book Review. *Journal of Information Systems*: Fall 2013, Vol. 27, No. 2, pp. 177-180. /DANIEL KAHNEMAN, *Thinking, Fast and Slow* (New York, NY: Farrar, Straus and Giroux, 2011, ISBN978-0-374-27563-1, 499 pages, \$15.00)/

Working Papers

- Duong, T. X. and O. V. Watanabe. 2022. Short Sellers and the Contagion Effect of Audit Failures.
- Cannon, J.N., and O. V. Watanabe. 2022. A Proposal for Increasing Research Publication Efficiency within the Accounting Discipline.
- Lamboy-Ruiz, M. A., and O. V. Watanabe. 2021. Financial Performance of U.S. Hospitals During the COVID-19 Pandemic.
- Cannon, J. N., and O. V. Watanabe. 2020. Do Firms Pass Commodity Cost Savings to Consumers? Evidence and Impacts of Asymmetric Pricing Behavior in the U.S. Airline Industry
- Cannon, J. N., T. Randall, C. Terwiesch, and O. V. Watanabe. 2019. Evaluating Operations-Based Data in Earnings Predictions: A Study of the U.S. Airline Industry.
- Cannon, J. N., Lamboy-Ruiz, M. A., and O. V. Watanabe. 2019. The Effect of Medicaid Expansions and the Affordable Care Act on the Operations of U.S. Hospitals.

Teaching

- Accounting Theory and Contemporary Issues (Acct 5980)
- Intermediate Financial Accounting I (Acct 3860)
- Intermediate Financial Accounting II (Acct 3870)
- Introduction to Accounting (Acct 2840)
- Introduction to Accounting – Honors (Acct 2840H)

Service

Department

- Graduate Curriculum Committee (2013- 2014)
- Curriculum Committee (2016-2018)
- Strategic Plan Committee (2019-2020)
- Recruiting Committee (2020-2021, 2021-2022)
- Promotion and Tenure Committee (2020-2021, 2021-2022, 2023-2024 [**Chair**])
- Accounting PhD Program Task Force (2014-2016)
- P&T Document Revision Task Force (2016, 2017, Summer 2021[**Chair**], 2022-2023 [**Chair**])
- Acct 301 Revision Task Force (Spring 2019 – Spring 2020)
- Department Governance Document Task Force, **Chair** (2018-2021)
- Accounting Department Representative during ISU Major Exploration Fair (2012, 2017)
- Course Coordinator for Acct 386 (2018-2022)
- Course Coordinator for Acct 387 (2018-2023)
- Departmental Librarian (Fall 2021 – present)
- Workshop Committee (2024-2026, **Chair**)
- ISU Contemporary Accounting Issues Conference co-presenter (2018; w. Melvin Lamboy-Ruiz)
- ISU Contemporary Accounting Issues Conference co-presenter (2021, w. Kathryn Holmstrom)
- ISU Contemporary Accounting Issues Conference presenter (2022)

Ivy College of Business

- Academic Standards Committee (2016-2018)
- Business Learning Teams Committee (2012-2014)
- Young Women in Business Spring Conference presenter (2016)
- Faculty Executive Committee (2020-2023)
- Faculty Development Committee (2022-2024)
- Building Our Community faculty participant (2017, 2018, 2020, 2023)
- On-stage faculty during Ivy College of Business Convocation Ceremony (Spring 2013, Fall 2014, Fall 2015, Fall 2016, Spring 2017, Spring 2018 [**reader**], Fall 2018, Spring 2019, Fall 2019 [**reader**], Fall 2021[**reader**], Spring 2022 [**reader**], Spring 2023, Fall 2023 [**reader**] Spring 2024 [**reader**])

Iowa State University

- Judiciary and Appeals Committee (2023-2026)
- Judiciary and Appeals Council, Faculty Senate Representative (2020-2023)
- Judiciary and Appeals Council, Ad Hoc Investigative Committee (Fall 2021, Fall 2022)
- Faculty Senate, Accounting Department Senator (2020-2023)
- University Disabilities Committee (2016-2017)

- Library Liaison (*Fall 2016*)

Profession

- **Vice Chair**, Membership and Regional Coordinators Committee, AAA Audit Section (2020, 2021)
- **Chair**, Membership and Regional Coordinators Committee, AAA Audit Section (2022-2024)
- **Member**: AAA Distinguished Service in Auditing Award, Ad Hoc Selection Committee (2022)

- **Ad Hoc Reviewer**:

Abacus

The Accounting Review

Accounting and the Public Interest

Auditing: A Journal of Practice and Theory

European Accounting Review

Accounting, Organizations and Society

Review of Accounting Studies

Journal of Accounting, Auditing and Finance

Journal of Accounting and Public Policy

Journal of Financial Reporting

Journal of International Accounting Research

Journal of Business Ethics

AAA Annual Meeting

AAA Audit Section Midyear Meeting

AAA Financial Accounting and Reporting Section Midyear Meeting

AAA Management Section Midyear Meeting

AAA Midwest Region Meeting

Brigham Young University Accounting Research Symposium

Haskayne and Fox Accounting Conference

- **Discussant**

AAA Annual Meeting

AAA Audit Section Midyear Meeting

- **Moderator**

AAA Annual Meeting

AAA Audit Section Midyear Meeting

Presentations

Published Work

(*presented by co-author)

Auditor Style and Financial Statement Comparability (*TAR*, 2014)

2011 American Accounting Association Annual Meeting, 2011 International Symposium on Audit Research (Japan)*, University of Arizona*, Bocconi University (Italy)*, Bond University (Australia)*, HEC Montreal (Canada)*, Laval University (Canada)*, Michigan State University*, University of Missouri-Columbia*, Washington University in St. Louis*

Does State Community Benefits Regulation Influence Charity Care and Operational Efficiency of U.S. Nonprofit Hospitals? (*JBE*, 2019)

Brigham Young University Accounting Research Consortium, 2017 American Accounting Association Annual Meeting, 2017 Conference on the Convergence of Financial and Managerial Accounting Research, Iowa State University, University of Illinois-Chicago*, University of Iowa

Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and Medicare Cost Reports (*JIS*, 2019)

13th Bryant University XBRL and Healthcare Standardization Conference*, 2014 Iowa State University Contemporary Issues in Accounting Conference*, 2015 American Accounting Association Public Interest Section Meeting*, 2018 American Accounting Association Annual Meeting

Transparency Regulation and Price Informativeness: Evidence from the European Union's Transparency Directive (*JJAR*, 2019)

2012 American Accounting Association Annual Meeting, 2017 American Accounting Association Midwest Region Meeting*, 2018 European Financial Management Association Meeting (Italy)*, 2018 American Accounting Association Annual Meeting*, 2019 Southwest Finance Symposium*, Ball State University, Iowa State University, State University of New York – Binghamton, University of Illinois-Chicago, University of Missouri-Columbia, University of Utah

10-K Disclosure of Corporate Social Responsibility and Firms' Competitive Advantages (*EAR*, 2020)

2015 American Accounting Association Midwest Region Meeting, 2015 Brigham Young University Accounting Research Consortium*, 2015 Conference on Convergence of Financial and Managerial Accounting Research (Canada)*, 2016 American Accounting Association Annual Meeting*, 2017 European Accounting Association Annual Meeting (Spain)*, Iowa State University*

Do Detail and Its Verifiability Serve as Indicators of Strategy Effectiveness and as Sources of Credibility in Voluntary Qualitative Disclosure (*JAAF*, 2021)

2010 Brigham Young University Accounting Research Symposium*, 2012 American Accounting Association Management Section Midyear Meeting*, 2015 Conference on Convergence of Financial and Managerial Accounting Research (Canada)*, 2018 *Journal of Accounting, Auditing and Finance* Conference - Plenary Session (South Korea)*, Iowa State University*, Southern Methodist University*, Utah State University*

Proprietary Costs of Competition and Financial Statement Comparability (*JAAF*, 2022)

2014 American Accounting Association Annual Meeting*, 2014 American Accounting Association Midwest Region Meeting, 2016 *Journal of Accounting, Auditing and Finance* Conference (Canada)*, Iowa State University

Ownership Type and Earnings Management in U.S. Hospitals (*Advances in Accounting*, 2022)

2013 American Accounting Association Annual Meeting*, 2013 American Accounting Association Government and Non-Profit Section Midyear Meeting*, 2017 AAA Management Section Midyear Meeting*, Cornell University*, Iowa State University*, Oklahoma State University*, University of Illinois-Chicago*, University of Kansas*

Working Papers

(*presented by a co-author)

Do Firms Pass Commodity Cost Savings to Consumers? Evidence of Asymmetric Pricing Behavior in the United States Air Transportation Industry

- 2016 *Journal of Accounting Auditing and Finance* Conference (Canada)*
- 2016 Brigham Young University Accounting Research Symposium*

- 2019 Global Management Accounting Research Symposium*
- Iowa State University

The Differential Effect of Medicaid Expansions under the Affordable Care Act on the Insurance Coverage and Community Benefits Provision by U.S. Hospitals

- 2018 American Accounting Association Diversity Section Midyear Meeting*
- 2018 Brigham Young University Accounting Research Symposium
- 2018 ISU International Symposium: Digital Health and Policy in Context
- 2019 AAA Annual Meeting
- Rutgers, the State University of New Jersey*
- North Florida University*
- University of Rhode Island*
- Georgia Southern University*

Evaluating Operations-Based Data in Earnings Predictions: A Study of the U.S. Airline Industry

- 2006 INFORMS Meeting*
- 2007 Annual Production and Operations Management Society Meeting*
- 2008 American Accounting Association Annual Meeting*
- 2008 Brigham Young University Accounting Research Symposium*
- 2008 INFORMS Meeting*
- 2017 Conference on Convergence of Financial and Managerial Accounting Research (Canada)*

Short Sellers and the Contagion Effect of Audit Failures

- 2017 American Accounting Association Annual Meeting
- 2017 American Accounting Association Audit Section Midyear Meeting
- 2022 Haskayne and Fox Accounting Conference, Whistler, BC, Canada

Conferences

AAA Annual Meeting, Washington D.C.	2024
AAA Audit Section Midyear Meeting, New Orleans, LA	2024
AAA Audit Section Midyear Meeting, Austin, TX	2023
Haskayne and Fox Accounting Conference, Whistler, BC, Canada (<i>presenter, discussant, moderator</i>)	2022
AAA Audit Section Midyear Meeting, Houston, TX	2020
AAA Annual Meeting, San Francisco, CA (<i>presenter</i>)	2019
Global Management Accounting Research Symposium, East Lansing, MI	2019
AAA Managerial Accounting Section Midyear Meeting, Ft. Lauderdale, FL	2019
Brigham Young University Accounting Research Symposium, Provo, UT (<i>presenter</i>)	2018
AAA Annual Meeting, Washington, D.C. (<i>presenter</i>)	2018
AAA Managerial Accounting Section Midyear Meeting, Scottsdale, AZ	2018
AAA Annual Meeting, San Diego, CA (<i>presenter, moderator</i>)	2017
Conference on Convergence of Financial and Managerial Accounting Research, Banff, Canada (<i>presenter</i>)	2017
AAA Auditing Section Midyear Meeting, Orlando, FL (<i>presenter, moderator</i>)	2017
Brigham Young University Accounting Research Symposium, Provo, UT (<i>presenter</i>)	2016
AAA Annual Meeting, New York, NY (<i>discussant, moderator</i>)	2016

<i>Journal of Accounting Auditing and Finance</i> Conference, Lake Louise, Canada	2016
AAA Managerial Accounting Section Midyear Meeting, Dallas, TX	2016
AAA Financial Accounting and Reporting Section Midyear Meeting, New Port Beach, CA	2016
AAA Midwest Region Meeting, St. Louis, MO (<i>presenter</i>)	2015
AAA Annual Meeting, Chicago, IL	2015
Conference on Convergence of Financial and Managerial Accounting Research, Banff, Canada	2015
AAA Auditing Section Midyear Meeting, Miami, FL	2015
AAA Annual Meeting, Atlanta, GA (<i>discussant</i>)	2014
AAA Midwest Region Meeting, Minneapolis, MN (<i>presenter</i>)	2014
AAA Annual Meeting, Anaheim, CA (<i>discussant</i>)	2013
New Faculty Consortium, Leesburg, VA	2013
AAA Auditing Section Midyear Meeting, New Orleans, LA	2013
AAA Annual Meeting, Washington, DC (<i>presenter, discussant</i>)	2012
AAA Financial Accounting and Reporting Section Midyear Meeting, Chicago, IL	2012
AAA Annual Meeting, Denver, CO (<i>presenter</i>)	2011
AAA Auditing Section Midyear Meeting and Doctoral Consortium, Albuquerque, NM	2011
AAA Annual Meeting, San Francisco, CA (<i>discussant</i>)	2010
AAA Financial Accounting and Reporting Midyear Meeting, San Diego, CA	2010
AAA Financial Accounting and Reporting Midyear Meeting and Doctoral Consortium, New Orleans, LA	2009

Grants, Awards, and Honors

Ivy College of Business Mini Grant w. Natallia Gray (\$1,500)	2024
Ivy College of Business Bootstrap Grant (\$6,000)	2024
Ivy College of Business Bootstrap Grant with Kathryn Holmstrom (\$6,000)	2023
ISU Foreign Travel Grant (\$525)	2022
College of Business Summer Grant (\$8,500)	2020
Ivy College of Business Tenure-Eligible/Tenured Faculty Outstanding Achievement in Teaching Award nominee	2020
Ivy College of Business Tenure-Eligible/Tenured Faculty Early Achievement in Research Award nominee	2019
Ivy College of Business Tenure-Eligible/Tenured Faculty Early Achievement in Teaching Award nominee	2019
AAA Managerial Accounting Section Midyear Meeting Outstanding Reviewer Award	2019
Ivy College of Business Mini Grant (\$712)	2019
Ivy College of Business Bootstrap Grant (\$6,000), jointly with Melvin Lamboy-Ruiz	Fall 2018
Ivy College of Business Tenure-Eligible/Tenured Faculty Early Achievement in Teaching Award nominee	2018
Ivy College of Business Mini Grant (\$417)	2018
College of Business Mini Grant (\$350)	2017
College of Business Bootstrap Grant (\$4,500)	Summer 2017
ISU Foreign Travel Grant (\$451)	April 2017
College of Business Summer Grant (\$12,000)	2016
College of Business Bootstrap Grant (\$4,500), with Truong Duong	Summer 2015
College of Business Bootstrap Grant (\$4,500), with James Cannon, Zhejia Ling and Qian Wang	Summer 2014
College of Business Junior Faculty Research Award nominee	2014
Outstanding Graduate Research Assistant Award, University of Missouri	2011
Kenneth Dimitry Memorial Scholarship, University of Missouri	2011

Earl Wilson Scholarship, University of Missouri	2010
Chen Scholarship, University of Missouri	2008
Chen Scholarship, University of Missouri	2010

Professional Experience

Tax Associate <i>Landers, Weiss, and Co.</i> , Columbia, MO	2008
Audit Intern <i>Deloitte</i> , St. Louis, MO	2007
Tax Intern <i>Williams Keepers, LLC</i> , Columbia, MO	2006

Other

Certifications

- CPA license, State of Missouri (#2008031194, effective 2008)
- CPA license, State of Iowa (#O15545, effective 2023)

Professional Organization Memberships

- American Accounting Association: Auditing Section
- American Accounting Association: Financial Accounting and Reporting Section
- American Accounting Association: Managerial Accounting Section
- Beta Alpha Psi

Languages

- English – fluent
- Ukrainian – native
- Russian – native
- Japanese – intermediate