

Hila Fogel-Yaari, PhD

Ono Academic College
 Email: Hila.FY@ono.ac.il

ACADEMIC APPOINTMENTS

Ono Academic College	Kiryat Ono, Israel 2025 – Present
Tel-Aviv University Adjunct Professor	Tel-Aviv, Israel 2025 – Present
Reichman University Adjunct Professor	Herzliya, Israel 2025 – Present
University of Texas at Arlington Assistant Professor	Arlington, TX 2020 – 2025
Tulane University - Freeman School of Business Assistant Professor Visiting Lecturer	New Orleans, LA 2016 – 2020 2015 – 2016

EDUCATION

University of Toronto – Rotman School of Management PhD, Accounting	Toronto, ON 2010 – 2016
Tel-Aviv University – Recanati Business School MS, Management Sciences - Finance and Accounting	Tel-Aviv, Israel 2007 – 2010
Baruch College MS, Applied Mathematics for Finance (Financial Engineering)	New York, NY 2004 – 2006
Tel-Aviv University BS, Physics BS, Electrical Engineering	Tel-Aviv, Israel 1999 – 2004
Tel-Aviv University – Buchmann Faculty of Law LLB, Law	Tel-Aviv, Israel 1993 – 1997

SELECT PUBLICATIONS

“Promoting Organizational Citizenship Behavior (OCB): Unintended Gender Disparities in the Participation and Evaluation of Different Types of OCB” with Jasmijn Bol, Karen Sedatole, and Isabella Grabner. 2026. *The Accounting Review* 101 (1): 27–55.
<https://doi.org/10.2308/TAR-2024-0149>

“Death by a Thousand Cuts: The Impact of Gender Bias on Career Progression” with Jasmijn Bol. 2023. In *Why Diversity, Equity, and Inclusion Matter: Challenges and Solutions* (Chapter 4). Singapore: World Scientific Publishing Co. Pte. Ltd. Edited By: Bin Srinidhi.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4291640. <https://doi.org/10.1142/13473>

“The Estimated Auditor’s Propensity to Issue Going Concern Audit Reports and Audit Quality,” with Ling Chu and Ping Zhang. 2022. *Journal of Accounting, Auditing and Finance*.
<https://doi.org/10.1177/0148558X221079011>

“Signaling Long-Term Focus through Textual Emphasis of Innovation: Are Firms Putting Their Money Where Their Mouth Is?” with Luminita Enache and Heather Li. 2022. *Accounting and Finance* 62(3): 3791-3836.

<http://doi.org/10.1111/acfi.12905>

“The New Working World of the COVID-19 Pandemic” with Kelly Gebhart. 2022. *CPA Journal*.

<https://www.cpajournal.com/2022/06/13/the-new-working-world-of-the-covid-19-pandemic/>

“Earnings Management Strategies for Meeting or Beating Expectations,” with Joshua Ronen. 2020.

Journal of Accounting and Public Policy 39(1): 106714.

<https://doi.org/10.1016/j.jaccpubpol.2019.106714>

“MD&A Textual Similarity and Auditors,” with Gus De Franco and Heather Li. 2020. *Auditing: Journal of Practice and Theory* 39(3): 105-131.

<https://doi.org/10.2308/ajpt-18-016>

TEACHING EXPERIENCE

Ono Academic College

Kiryat Ono, Israel

Instructor for:

- Introduction to Economics - Microeconomics (Undergraduate) 2025 – Present
- Information Systems (Undergraduate) 2025 – Present
- Financial Statement Analysis (MBA) 2026 – Present

Tel-Aviv University

Tel-Aviv, Israel

Instructor for:

- Fundamentals of Accounting (MBA) 2025 – Present

Reichman University

Herzliya, Israel

Instructor for:

- Fundamentals of Accounting (Undergraduate) 2025 – Present

University of Texas at Arlington, College of Business

Arlington, TX

Instructor for:

- Financial Accounting I (Undergraduate) 2021 – 2024
- Financial Accounting III (Graduate) 2020 – 2024

The 2022-2023 Outstanding Undergraduate Teaching Award from the University of Texas at Arlington

College of Business

2023

Tulane University, A.B. Freeman Business School

New Orleans, LA

Instructor for:

- Advanced Accounting (Master of Accounting) 2016 – 2020
- Intermediate Financial Accounting (Undergraduate) – Online course 2020

PRESENTATIONS

- Hawai'i Accounting Research Conference, Honolulu, Hawaii 2024
- The Role of Management Control Systems in Promoting Organizational Citizenship Behavior (OCB): Unintended Consequences Arising from Gender Stereotypes
 - Discussion of “See Jane Run: Do Female Politicians Empower Female CEOs/CFOs?”
 - Discussion of “Corporate Venture Capital, Internal R&D, and Future Earnings”
- Warwick Business School Research Seminar, University of Warwick, UK 2023
- Fostering Trust: Financial Disclosure Quality and Innovation
- American Accounting Association Financial Accounting Section's Midyear Meeting, Phoenix, AR 2023
- Discussion of “Mandatory disclosure and acquisition: Evidence from material contract redactions”
- American Accounting Association Auditing Section's Midyear Meeting, Austin, Texas 2023
- Discussion of “Shifting Barriers to PCAOB Inspections: Evidence from Chinese Companies' Listing Decisions and Audit Quality”
- Hawai'i Accounting Research Conference, Honolulu, Hawaii 2023
- Discussion of “What are the Innovation Consequences of Peer Firms' Disclosures? Evidence from the EDGAR Implementation”
- 2023 JCAE Annual Symposium, Virtual 2023
- Discussion of “The Queen Maker: Labor Unions' Support for Female Managers—Large Sample Evidence from US Establishments”
 - Discussion of “Killing George Floyd Changed How Mutual Fund Managers are Hired”
- American Accounting Association Annual Meeting, San Diego 2022
- “Office glamour work vs office housework”: Gender differences in participation in and subjective evaluation of non-core job responsibilities
- Haskayne and Fox Accounting Conference, Whistler, British Columbia, Canada 2022
- “Office glamour work vs office housework”: Gender differences in participation in and subjective evaluation of non-core job responsibilities
 - Discussion of “The Impact of Board Gender Diversity on Female Labor Market Outcomes”
- Annual Global Management Accounting Research Symposium, Virtual 2022
- “Office glamour work vs office housework”: Gender differences in participation in and subjective evaluation of non-core job responsibilities
- Lone Star Accounting Conference, Virtual 2022
- “Office glamour work vs office housework”: Gender differences in participation in and subjective evaluation of non-core job responsibilities
- Research Incubator Seminar Series, University of Texas at Arlington, Virtual 2022
- “Office glamour work vs office housework”: Gender differences in participation in and subjective evaluation of non-core job responsibilities
- American Accounting Association Financial Accounting Section's Midyear Meeting, Virtual 2022
- Discussion of “The Dark Side of Precise Earnings Measurements”

2022 JCAE Annual Symposium, Virtual	2022
• Discussion of “Withdrawal of Management Guidance During the Covid-19 Pandemic”	
Management Accounting Section Midyear Meeting, Virtual	2022
• “Office glamour work vs office housework’: Gender differences in participation in and subjective evaluation of non-core job responsibilities”	
Conference on Financial Economics and Accounting, Indiana University, Bloomington, IN	2021
• Discussion of “Do companies redact material information from confidential SEC filings?”	
CIE Symposium, Vienna University, Vienna, Austria	2021
• “Signaling Long-Term Focus through Textual Emphasis of Innovation: Are Firms Putting Their Money Where Their Mouth Is?”	
Outstanding Discussion Award from the AAA’s Financial Accounting and Reporting Section	2020
Research Incubator Seminar Series, University of Texas at Arlington, Virtual	2020
• “Financial Disclosure Quality’s Role in Fostering Trust: Evidence from the Relation between Disclosure Quality and Innovation”	
American Accounting Association Annual Meeting, Virtual	2020
• Discussion of “Does Credit Information Sharing Benefit Firm Innovation?”	
University of Texas at Arlington	2020
American Accounting Association Financial Accounting Section’s Midyear Meeting, Nashville, Tennessee	2020
• Discussion of “Investor-Management Disagreement and Qualitative Corporate Disclosure”	
Yeshiva University	2019
American Accounting Association Annual Meeting, San Francisco, California	2019
• “Financial Disclosure Quality’s Role in Fostering Trust: Evidence from the Relation between Disclosure Quality and Innovation”	
• “Signaling Long-Term Focus through Textual Emphasis of Innovation: Are Firms Putting Their Money Where Their Mouth Is?”	
Mini-Accounting Research Conference, New Orleans, Louisiana	2019
• “Financial Disclosure Quality’s Role in Fostering Trust: Evidence from the Relation between Disclosure Quality and Innovation”	
New York University	2018
Conference of Financial Economics and Accounting, New Orleans, Louisiana	2018
• Discussion of “Redact When Competitors Act: Examining the threat of rivals’ product portfolio modifications”	

American Accounting Association Annual Meeting, National Harbor, Washington DC	2018
<ul style="list-style-type: none"> • Discussion of “Are Earnings Smoother than Cash Flows?” • Discussion of “An Alternative Measure of Disclosure Quality: Financial Statement Disaggregation Using the SEC’s Financial Statement Data Sets” • Discussion of “DCF Please! Evidence from a Content Analysis of Analyst Reports” 	
SouthWest Regional Meeting, Albuquerque, New Mexico	2018
<ul style="list-style-type: none"> • “Textual Emphasis of Innovation in the 10-K: is it Credible?” 	
Diversity Section Meeting, New Orleans, Louisiana	2017
<ul style="list-style-type: none"> • “Disclosure Quality and Innovation” 	
American Accounting Association Annual Meeting, San Diego, California	2017
<ul style="list-style-type: none"> • Discussion of “Proprietary Costs and Sealing Documents in Patent Litigation” 	
American Accounting Association Annual Meeting, New York, New York	2016
<ul style="list-style-type: none"> • Discussion of “Does Investment Myopia of Blockholders Impede Corporate Innovative Activities?” • Discussion of “Customer Concentration and Public Disclosure” 	
Journal of Accounting, Auditing and Finance Conference, Banff National Park, Canada	2016
<ul style="list-style-type: none"> • “The Estimated Propensity to Issue Going Concern Audit Reports and Audit Quality” 	
Searle Center Conference on Innovation Economics, Northwestern University School of Law	2016
<ul style="list-style-type: none"> • Discussion of “The Informational Value of Patents in Banking Relationships” 	
SouthWest Regional Meeting, Oklahoma City, Oklahoma	2016
<ul style="list-style-type: none"> • “CEO Characteristics, Disclosure Quality, and Innovation” 	
Rotman School of Management, University of Toronto	2013, 2014, 2016
Canadian Academic Accounting Association Annual Conference, Toronto, Ontario	2015
<ul style="list-style-type: none"> • “CEO Characteristics, Disclosure Quality, and Innovation” 	
Melbourne Business School, University of Melbourne	2015
Rutgers Business School	2015
A.B. Freeman School of Business, Tulane University	2015
Binghamton University, SUNY	2015
Accounting PHD Rookie Recruiting and Research Camp, Miami, Florida	2014
<ul style="list-style-type: none"> • “CEO Characteristics, Disclosure Quality, and Innovation” 	
American Accounting Association Annual Meeting, Atlanta, Georgia	2014
<ul style="list-style-type: none"> • “MD&A Textual Similarity and Auditors” • “An Exploration into the Jones Model” 	
American Accounting Association Doctoral Consortium, Westlake, Texas	2014
<ul style="list-style-type: none"> • “CEO Characteristics, Information Asymmetry, and Innovation” 	

- Canadian Academic Accounting Association Annual Conference, Edmonton, Alberta 2014
- “MD&A Textual Similarity and Auditors”
 - “An Exploration into the Jones Model”
 - Discussion of “The Efficiency of Market Reactions to Earnings News”
 - “CEO Characteristics, Information Asymmetry, and Innovation” (presented at the Doctoral Consortium)
- American Accounting Association Annual Meeting, Anaheim, California 2013
- “Is an Auditors’ Propensity to Issue Going Concern Auditor Reports Related to Audit Quality?”
 - Discussion of “Disclosure of Management Accounting Information and Operational Efficiency: An Examination of Same Store Sales Disclosures”
 - Discussion of “Does Earnings Guidance Quality Impact Investment Efficiency?”
 - Discussion of “The Effect of Voluntary Disclosure on Firm Risk and Firm Value: Evidence from Management Earnings Forecasts”
- Canadian Academic Accounting Association Annual Conference, Montreal, Quebec 2013
- “Is an Auditors’ Propensity to Issue Going Concern Auditor Reports Related to Audit Quality?”
 - Discussion of “Trends in the Market for Audit Services: BIG-4 ‘Cherry Picking’ or Non BIG-4 Market Power”
 - “Disclosure Quality and Innovation” (presented at the Doctoral Consortium)
- London Business School Trans-Atlantic Doctoral Consortium, London, England 2013
- “Is an Auditors’ Propensity to Issue Going Concern Auditor Reports Related to Audit Quality?”
- Canadian Academic Accounting Association Annual Conference, Toronto, Ontario 2011
- “The Effect of Target Beating on Reporting Strategy and Firm’s Value”

PROFESSIONAL SERVICE

Ad-hoc journal reviewer for The Accounting Review, Contemporary Accounting Research, The International Journal of Accounting, Accounting Perspectives, Review of Quantitative Finance and Accounting, Asia-Pacific Journal of Accounting & Economics, Accounting and Finance, Journal of Contemporary Accounting and Economics, Accounting Horizons

Ad-hoc conference reviewer for Annual Conference on Financial Economics and Accounting, Financial Accounting and Reporting Section Midyear Meeting, American Accounting Association Annual Meeting, Canadian Academic Accounting Association Annual Conference, Chinese Accounting Professors' Association of North America, Hawaii Accounting Conference

HONORS AND AWARDS

The 2022-2023 Outstanding Undergraduate Teaching Award from the University of Texas at Arlington College of Business 2023

Outstanding Discussion Award from the AAA’s Financial Accounting and Reporting Section 2020

Excellence in Reviewing Award from the AAA’s Financial Accounting and Reporting Section 2016 – 2018, 2020

Fellowship from Rotman School of Management 2010 – 2015

Ph.D. Director's Fellowship 2010 – 2012

Scholarship from Israel's Ministry of Science, Culture and Sports 2000 – 2001

PROFESSIONAL EXPERIENCE AND DESIGNATIONS

Certified Public Accountant (Massachusetts)	Since 2019
Financial Risk Manager (certified by the Global Association of Risk Professionals)	Since 2008
Member of the Israel Bar Association	Since 1998
Bank Hapoalim	Tel-Aviv, Israel
Market Risk Analyst	2007 – 2010
Israeli Ministry of Defense	New York, NY
Buyer for the Israeli Navy	2004 – 2006
Elisra Electronic Systems Ltd.	Ramat-Gan, Israel
Assistant Supervisor	2001 – 2003
IDF Intelligence Corps	Tel-Aviv, Israel
Chief Administer, Headquarters	1998 – 1999
Gideon Rosner's Law Office	Tel-Aviv, Israel
Law Clerk	1997 – 1998