

HAMID POURJALALI

*Don Corbin Professor of Accounting
School of Accountancy
Shidler College of Business
University of Hawaii at Manoa
Honolulu, HI 96822
Work: (808) 956-5578
E-Mail: HAMID@HAWAII.EDU*

EDUCATION

Oklahoma State University (1992)

Ph.D., Accounting

Dissertation title: "An Improved Test of Positive Accounting Theory: Examination of the Changes in the Amount of Accruals in Response to the Changes in Contracting Variables."

Tarbiat Modares University (1986), Tehran, Iran

M.S., Accounting

Thesis title: "Case Studies in Auditing."

Tehran Business College (1982)

Bachelor of Business Administration (Minor: Computer Science)

RESEARCH AND TEACHING INTERESTS

Financial, Managerial, Theory, and International Accounting

EMPLOYMENT

Since Fall 2014-

Director and Professor, School of Accountancy, University of Hawaii at Manoa, Honolulu, HI.

Since Spring 2014

Don Corbin Professor of Accounting, School of Accountancy, University of Hawaii at Manoa, Honolulu, HI.

Fall 2006- Fall 2013

Professor School of Accountancy, University of Hawaii at Manoa, Honolulu, HI.

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Fall 2008-Fall 2013
Visiting Professor, Zhejiang University, China

Summer of 2008-Fall 2013
Visiting Professor, Tsukuba University, Japan

Spring 2013 Professor and Director, University of Hawaii's Study Abroad Program,
London

Summer of
2007 Visiting Professor, Waseda University, Japan.

2001-2006 Director and Professor, School of Accountancy, University of Hawaii at
Manoa, Honolulu, HI.

Spring 2005 Sabbatical, Audencia Ecole de Management, the Université Montesquieu-In
Bordeaux IV, Hanoi Business School, Syracuse University, Copenhagen
Business School, University of Western Australia, Massey University in
New Zealand

Spring 2001 Acting Director, Japanese Focused Executive MBA, University of Hawaii at
Manoa, School of Accountancy.

July 2000 to
August 2001 Tenured Full Professor of Accounting, University of Hawaii at Manoa,
School of Accountancy, teaching Graduate and Undergraduate Financial and
Managerial Accounting.

May 1999,
June 2000, 2001
May 2002, 2003 Reims Management School (Groupe ESC Reims), France, taught Seminar
on Strategic Cost Management.

August 1996 to
June 2000 Tenured Associate Professor of Accounting, University of Hawaii at Manoa,
School of Accountancy, teaching Graduate and Undergraduate Financial and
Managerial Accounting.

December 1999 to
January 2000 Fulbright Scholar, University of Hawaii-University Kebangsaan Malaysia.

June 1999 Copenhagen Business School, Research Visiting Professor.

1992-1996 Assistant Professor of Accounting and International Business, University of
Southwestern Louisiana, Lafayette, Department of Accounting, taught

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Intermediate Accounting and Graduate Financial and International Accounting.

- Summer 1994 University of Tehran, taught a Seminar in Accounting to Ph.D. students. The United Nations Mission in Tehran, Iran (TOKTEN).
- Summer 1994 University of Allameh Tabatabai taught Case Studies in Accounting to Master's students. The United Nations Mission in Tehran, Iran (TOKTEN).
- Spring 1992 Oklahoma State University, School of Accounting, Visiting Professor, taught Financial and Governmental Accounting.
- 1990-1992 Oklahoma State University, School of Accounting, Graduate Teaching Assistant, taught Financial Accounting.
- 1988-1990 Oklahoma State University, School of Accounting, Graduate Research Assistant.
- 1985 Mazandaran University, Babol, Iran, Instructor, taught Cost Accounting.
- 1985-1986 Sharif-Abad Company, Tehran, Iran, CFO.
- 1981-1985 Bonyad Auditing Institute, Tehran, Iran, Auditor.

ACCOMPLISHMENTS AS THE SOA DIRECTOR DURING THE LAST THREE YEARS

- 1) Hawaii Accounting Research Conference (seventh offering was last January)- Top three general international accounting conference
- 2) Hawaii Accounting Research Doctoral Institute (the only Ph.D. consortium that selects the top 25 Ph.D. students from the top 70 most significant accounting programs in the world, the fifth offering will be June 2025)
- 3) Humanities Integrated Program with Social Sciences (one of the most innovative first-year of college programs that teaches students not only humanities and social sciences topics but emphasizes their interrelationships and helps students develop their skills, the first offering was in Fall 2023)
- 4) Curriculum revision based on the top 20 schools in the nation (once every five years, last time: 2020, planned for 2025-2026)
- 5) Mentorship program (over 120 mentors and students, in its fifth year)
- 6) Volunteer tax program (in its fourth year)
- 7) Providing lifetime learning opportunities for alumni and friends
- 8) Strong links with the downtown community
- 9) Recruiting three excellent faculty in only three months (2022-2023), recruiting three new lecturers in 2023

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- 10) The level of attention we received during our most current recruiting provides strong evidence that the School of Accountancy's reputation is considered among the best.

On the teaching side:

- 1) I have continued managing four one-credit CPA preparation courses every Fall, Spring, (and Summer until the Summer of 2023)
- 2) When faculty is not available, I cover the necessary classes. I am in charge of Acc 660-MAcc capstone and MBA BUS 624 classes
- 3) I am in charge of Acc399 (three credits skill course for HIPSS), last and this semester
- 4) Involved with the Ph.D. program and served in Ph.D. committee(s)

RESEARCH AND PUBLICATIONS

"Does consolidation of variable-interest-entities improve the pricing of financial reporting in bank holding companies? Evidence from FAS 166/167", with Audrey Wen-Shin Hsu and Joshua Ronen, *Journal of Accounting, Auditing & Finance*, Volume 38, Issue 3, February 2021, pages 510–541.

"Level 3 Fair Value Disclosures and Crash Risk" with Audrey Wen-shin Hsu and Yi-Ju Song, *Journal of Contemporary Accounting & Economics*, Volume 14, Issue 3, December 2018, pages 358-372.

"Does International Accounting Standard No. 27 Improve Investment Efficiency?" with Audrey Wen-hsin Hsu and Boochun Jung, *Journal of Accounting, Auditing & Finance*, Volume 30, Issue 4, October 2015, pages 484-508.

"The Impact of IAS No. 27 on the Market's Ability to Anticipate Future Earnings," with Audrey Wen-hsin Hsu, *Contemporary Accounting Research*, Volume 32, Issue 2, pages 789–813, Summer 2015.

"The Association between Firm Characteristics and CFO's Opinions on the Fair Value Option for Non-Financial Assets," with Boochun Jung, Eric Wen, and Shirley Daniel, *Advances in Accounting, incorporating Advances in International Accounting* 29 (2013), pp. 255-266

"Economic Reasons for Reporting Property, Plant, and Equipment at Fair Market Value by Foreign Cross-listed Firms in the U.S." with Khin Phyo Hlaing, *Journal of Accounting, Auditing & Finance*, Volume 27, No. 4, October 2012, pp. 557-576.

"Management Accounting Information systems: A Case of a Developing Country –

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Vietnam", with Michele Pomberg, Shirley Daniel and Marinilka Kimbro, *Asia-Pacific Journal of Accounting and Economics*, Volume 19, Issue 1, May 2012, pp. 100-114.

"The Impact of Culture and Country Level Infrastructure on Corporate Governance Practices: Theory and Empirical Evidence," with Shirley Daniel and Joshua Cieslewicz, *Management International Review*, Volume 52, No. 3, 2012, pp. 365-394.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," with Liming Guan, *Asia-Pacific Journal of Accounting and Economics*, Volume 17, No. 2, August 2010, pp 99-127.

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," with Michele Pomberg and Olivier Aptel, *Journal of Applied Management Accounting Research (JAMAR)*. Volume 7, No. 2, 2009, pp. 1-20.

"The effect of financial interpretation number 46 on electric utility companies," with Lauren T. Fisk and Robert F. Clarke, *Journal of Accounting, Auditing & Finance*, Spring 2009, Vol. 24 Issue 2, pp. 263-293.

"Effect of Cultural Environment on Earnings Manipulation: A Five Asia-Pacific Country Analysis," with Jenny Teruya, Liming Guan and Partha Sengupta, the *Multinational Business Review*, January 2007, Vol 13 No. 2, pp. 23-41.

"Earnings Management in Malaysia: A Study on Effects of Accounting Choices," with Aini Aman, Takiah Mohd. Iskandar, and Jenny Teruya, *Malaysian Accounting Review*, 2006, Volume 5, No.1, pp. 185 to 209

"The Effect of Statement of Financial Accounting 125 on Repurchase Contracts," with Jenny Teruya, the *Review of Accounting and Finance*, 2003, Volume 2, Number 2, pp. 88-98

"Earnings Management: Background, Criticisms, and Answers," with Takiah Mohd. Iskandar and Aini Aman, *Malaysian Accounting Review*, 2002, Volume 1, No. 1, pp. 37-50.

"A Motivational Study of Off-Balance Sheet Financing: The Case of Research and Development Limited Partnerships," with Tom Carment and Dave Durkee, *Mid-Atlantic Journal of Business*, 2001, Volume 37, No. 4, pp. 153-173.

"Improving Activities and Decreasing Costs of Logistics in Hospitals, a Comparison of U.S. and French Hospitals," with

Olivier Aptel, *International Journal of Accounting*, 2001, Vol. 36, No. 1, pp. 65-90.

"Cultural Influences on the Development of Accounting Practices in Malaysia," with Takiah Iskandar, *Asian Review of Accounting*, 2000, Vol. 8, No. 2, pp.126-147.

"New FASB Statement, Let's Change the Contract," with James Hasselman, *1998 AICPA Professor/Practitioner Cases*, 1999, AICPA, Case No. 98-11, 19 pages.

"Earnings Management in Japanese Companies," with Masako Darrough and Shahrokh Saudagaran, *International Journal of Accounting*, 1998, Vol. 33, No. 3, pp. 313-334.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Methods: Further Evidence for Positive Accounting Theory," with Cindy Eakin, *International Review of Accounting*, 1997, Vol. 2, pp. 1-12.

"Is Perception The Missing Link Between Personality Traits And Student Performance?" with Marcus Odom, *Review of Accounting Information Systems*, 1997, Vol. 1, No. 4, pp. 67-80.

"Industry Concentration and Cyclicity of Cash Flows and Leveraged Buyouts," with Maryellen Epplin, *American Business Review*, January 1997, pp. 15-25.

"Did the Tax Reform Act of 1986 Have any Effect on the Choices of Accounting Accruals for Oil and Gas Companies in 1987?" *Oil and Gas Tax Quarterly*, 1996, Vol. 44, No. 3, pp. 383-393.

"Knowledge Transfer from Expert Systems vs. Traditional Instruction: Do Personality Traits Make a Difference?" with Marcus Odom, *Journal of End User Computing*, Spring 1996, Vol. 8, No. 2, pp. 1-7.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Accruals for Oil and Gas Companies," *Oil and Gas Tax Quarterly*, 1995, Vol. 43, No. 4, pp. 729-744.

"Accounting and Culture: The Case of Iran," with Gary Meek, *Research in Accounting in Emerging Economies*, 1995, Vol. 3, pp. 3-17.

"Effect of Institutional Ownership on Free Cash-Flow Problems," (with Larry Tunnell and Cindy Seipel), *Journal of Financial Research*, Winter and Spring 1995, Vol. 2, No. 5 & 6, pp. 204-216.

"Applying Activity-Based Costing to the Canadian Valley Cattle Ranch: A Case Study,"

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(with Amy Lau and Cheryl Fulkerson), *Advances in Management Accounting*, 1994, Vol. 3, pp. 119-138.

"The Sesame Street Generation and Accounting Concepts," (with Frances Griffin), *Accounting Instructors' Report*, Spring 1994, Vol. 13, No. 1, pp. 3-4.

"Positive Accounting Theory: Background, Criticism, and Solutions," (with Don Hansen), *Iranian Accounting Review*, Winter and Spring 1994, Vol. 2, No. 6 & 7, pp. 180-216.

"Effects of Personality and Expert System Instruction on Knowledge Development in Managerial Accounting," (with Marcus Odom), *Perceptual and Motor Skills*, 1994, Vol. 79, pp. 267-272.

"Effects of Four Instrumental Variables on Survey Response," (with Janet Kimbrell), *Psychological Reports*, 1994, Vol. 75, pp. 895-898.

"Effects of Instrumentation on Survey Response," (with Janet Kimbrell), *Management Studies Quarterly Journal of Management and Accounting*, 1994, Vol. 4, pp. 1-18.

"On Designing A Product Costing Model for the Purebred Beef Cattle Operation," (with Cheryl Fulkerson and Amy Lau), *Management Studies Quarterly Journal of Management and Accounting*, Autumn 1994, Vol. 4, No. 3, pp. 1-20.

"An Empirical Examination of the Relationship between Course Instructor, Student Mathematics Skills, and Course Grade in First College-Level Accounting Class," (with Janet Kimbrell and T. Sterling Wetzel), *Iranian Accounting Review*, Fall 1994, Vol. 3, No. 9, pp. 161-183.

"The Impact of Changes in Cultural Values on Accounting Procedures: A Case Study," (with Gary Meek), *Iranian Accounting Review*, Summer 1993, Vol. 1, No 4, pp. 109-137.

Review of: *Accounting for the Environment* by Rob Gray, Jan Bebbington and Diane Walters, Paul Chapman Publishing Ltd., London, 348 pp, *The International Journal of Accounting*, 1995, pp. 275-277.

PUBLICATIONS WITHOUT BLIND PEER REVIEW PROCESS

"An International Comparison of Supply Chain Management in Health Care Industry, US vs. France," with Olivier Aptel, Published working paper by Reims Management School, Reims Cedex, France, 2000.

"Student Personality Traits and Expert Systems," with Marcus Odom, Chapter in *The*

Human Side of Information Technology, Idea Group Publishing, 1996, pp. 233-251.
Sportsall Company, A Practice Set for Use in Accounting Principles Two, (with Marci Lecky and Marcus Odom), The University of Southwestern Louisiana, Fall 1993

Sportsall Company, A Practice Set for Use in Accounting Principles One, (with Marci Lecky and Marcus Odom), University of Southwestern Louisiana, Fall 1992

PROCEEDINGS

"Level 3 Fair Value Disclosures and Crash Risk" (recognized and received "Best Paper Award"), with Audrey Wen-shin Hsu and Yi-Ju Song, presented and reported in the proceeding at JCAE Symposium, Plenary Session of the Annual JCAE Symposium held at Tamkang University, Taipei on 5-6 January 2017. Best Paper Award.

"Does Consolidation of Variable-Interest-Entities Improve the Pricing of Financial Reporting in Bank Holding Companies? Evidence from FAS 166/167", with Audrey Wen-Shin Hsu and Joshua Ronen, presented and reported in the proceedings of JAAF supported conference by European Institute for Advanced Studies, 7th Workshop on Accounting and Regulation, Siena, Italy, July 7-9, 2016.

"The Impact of National Economic Culture and Changes in Country-Level Institutional Environment on Changes of Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel), American Accounting Association, National Meeting, Washington D.C., August 5-8, 2012

"Principle-based Approach and Rule-based Approach: The Impact of IAS No. 27 on the Market's Ability to Anticipate Future Earnings," (with Audrey Wen-hsin Hsu), American Accounting Association, National Meeting, Washington D.C., August 5-8, 2012

"Principle-based Approach and Rule-based Approach: The Impact of IAS No. 27 on the Market's Ability to Anticipate Future Earnings," (with Audrey Wen-hsin Hsu), JCAE Mid-Year Symposium 2012, Manosh University, Australia, June 29, 2012

"The Impact of National Economic Culture and Changes in Country-Level Institutional Environment on Changes of Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel), European Accounting Association, National Meeting, Ljubljana, Slovenia, May 9-11, 2012

"Factors Influencing Responses toward Adoption of the Fair Value Accounting Option: A Survey of CFOs of U.S.-Based Companies." (with Shirley Daniel, Boo Chun Jung and Eric Wen), 2010 Academy of International Business, 52nd Annual Meeting, Rio de

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Janeiro, Brazil, June 25-29, 2010

"The Impact of Culture and Country Level Infrastructure on Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel and Joshua Cieslewicz) 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"Hospital Logistics Function in a Developing Country: Vietnamese Hospitals," (with Michele Pomberg and Olivier Aptel), 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"Perceptions of CFOs of US-based companies towards Fair Value accounting option and International Financial Reporting Standards," (with Shirley Daniel and Eric Wen), 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," (with Olivier Aptel and Michele Pomberg), Annual Conference 2009: Financial and Management Accounting, Auditing and Corporate Governance, Accounting Section of the German Academic Association for Business Research (AS-VHB) in collaboration with the International Association for Accounting Education and Research (IAAER) Munich, Germany. February 5-7, 2009

"Hospital Logistics Function in a Developing Country: Vietnamese Hospitals," (with Michele Pomberg and Olivier Aptel). PACIBER 2008, Hanoi July 5th-8th, 2008.

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," (with Olivier Aptel and Michele Pomberg), European Accounting Association Annual meeting, Rotterdam, 23-25 April 2008

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis-Third Revision," (with Liming Guan), presented at APJAE Symposium (one of seven papers accepted) in National Taiwan University, in recognition of contribution of Professor Rashad Abdel-Khalik, December 21, 2007.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis-Second Revision," (with Liming Guan), Presented at International Conference on Business And Information (BAI 2007), Tokyo, July 11-13, 2007

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), proceeding-Annual Meeting of European Accounting Association, May 15-21, 2005.

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"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), proceeding-Annual Meeting of American Accounting Association, August 8-11, 2004.

"Earnings Management in Malaysia: A study on Effects of Accounting Choices," (with Aini Aman, Takiah Mohd. Iskandar, and Jenny Teruya), proceeding-Annual Meeting of American Accounting Association, August 8-11, 2004.

"Earnings Management in Malaysia: A Study on Effects of Accounting Choices." (with Aini Aman, Takiah Mohd. Iskandar, and Jenny Teruya), the Western Region Meeting of the American Accounting Association in Newport Beach, CA April 29-May 1, 2004

"Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A five-Asian-Pacific Country Analysis," (with Liming Guan, Jenny Teruya, and Partha Sengupta), *Proceedings-Annual Meeting of Western Region American Accounting Association*, Breckenridge, Colorado, April 24-26, 2003.

"SFAS 131 - The Usefulness of SFAS 131 on Segment Disclosures," (with Kristi Arakaki and Jenny Teruya), *Proceedings- Applied Business Research Conference Program*, March, 2000.

"A Study of Firms Sponsoring Research and Development Limited Partnerships," (with Tom Carment and David Durkee). *Proceedings-27th Annual Meeting of Southwestern Federation of Administrative Disciplines*, San Antonio, Texas, March, 2000.

"Cultural Influences on the Development of Accounting Practices in Malaysia," (with Takiah Iskandar). *Proceedings-27th Annual Meeting of Southwestern Federation of Administrative Disciplines*, San Antonio, Texas, March, 2000.

"Cultural Influences on the Development of Accounting Practices in Malaysia," (with Takiah Iskandar), *Proceedings-3rd Annual Asian Academy of Management Conference*, Kuala Trengganu, Malaysia, July 1999.

"Research and Development Arrangements: Factors Influencing the Abnormal Returns," (with Thomas M. Carment and David A. Durkee), *Proceedings- Annual European Accounting Association Conference*, Bordeaux, France, May 1999.

"Improving Activities and Decreasing Costs of Logistics in Hospitals, a Comparison of U.S. and French Hospitals," (with Olivier Aptel), *Proceedings- Annual European Accounting Association Conference*, Bordeaux, France, May 1999.

"Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation:

A Cross-Country Analysis," (with Partha Sengupta and Nick Ordway), *Proceedings- Asian Pacific Conference on International Accounting Issues*, Maui, Hawaii, October 1998.

"An International comparison of Supply Chain Management in Health Care Industry; US vs. France," (with Olivier Aptel), *Proceedings- Asian Pacific Conference on International Accounting Issues*, Maui, Hawaii, October 1998.

"Cultural Influences on Valuations of Real Property Assets: Market Vs. Non-Market Filters on Accounting Information Systems," (with Nick Ordway), *Proceedings-International Conference on Accounting and Finance*, Peking University, Beijing, China, May 1998.

"Comparative Information Disclosure and Discretionary Accounting Choices: A Comprehensive Cross-Country Analysis," (with Partha Sengupta), *Proceedings-International Conference on Accounting and Finance*, Peking University, Beijing, China, May 1998.

"Earnings Management in Japanese Companies," (with Masako Darrough and Shahrokh Saudagaran), *Proceedings- The 21st EAA-Congress European Accounting Association in Antwerp*, Belgium, April, 1998.

"Earnings Management in Japanese Companies," (with Masako Darrough and Shahrokh Saudagaran), *Proceedings-Asian Pacific Conference on International Accounting Issues*, Bangkok, Thailand, November 1997.

"The Test of Positive Accounting Theory in an International Setting: The Japanese Case," *Proceedings-Mid-Year American Accounting Association Meeting-International Accounting Section*, New Orleans, Louisiana, March 1997.

"The Test of Positive Accounting Theory in an International Setting: The Japanese Case," *Proceedings-OSU Accounting Research Workshop*, Stillwater, Oklahoma, April, 1996.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Accruals," (with Cindy Eakin), *Proceedings-North American Tax Policy Conference*, Wayne State University, Detroit, Michigan, November 1996.

"The Missing Link: Personality Traits, Perception, Performance," (with Marcus Odom), *Proceedings-Finance Global Conference*, Honolulu, Hawaii, May 1996.

"An Empirical Examination of the Relationship between Mathematical Skills and Prior Performance in Accounting Courses, and the First Tax Accounting Course," (with Ellen Cook), *Proceedings-International Academy of Business Disciplines*, Los Angeles, California, April 1995.

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"Industry Concentration and Cyclicity of Cash Flows and Leveraged Buyouts," (with Maryellen Epplin), *Proceedings-International Academy of Business Disciplines*, Los Angeles, California, April 1995.

"Student Personality Traits and Expert Systems," (with Marcus Odom), *Proceedings-International Conference of the Information Resources Management Association*, San Antonio, Texas, May 1994.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Methods: Further Evidence for Positive Accounting Theory," *Proceedings-The Midwest Accounting Society Meeting*, Chicago, Illinois, 1994.

"An Empirical Study of Industry Concentration and Cyclicity of Cash Flows with Regard to Leveraged Buyouts," *Proceedings-Southwest Business Symposium*, Edmond, Oklahoma, 1994.

"The Impact of Changes in Cultural Values on Accounting Procedures: A Case Study," (with Gary Meek), *Proceedings-The Fifth Asian-Pacific Conference on International Accounting Issues*, Mexico City, Mexico, November 1993.

"An Examination of the Demographic Characteristics and Outcome Feedback on the Students' Decision Making Behavior in the Stock Market," (with Janet Kimbrell), *Proceedings-TIMS/ORSA Joint National Meeting*, Las Vegas, Nevada, May 1990.

"How to Facilitate the Understanding of Debit and Credit Concepts for Students of First Accounting Principles: A Graphical Model Approach," *Proceedings-TIMS/ORSA Joint National Meeting*, Las Vegas, Nevada, May 1990.

"Designing a Product Costing Model for Purebred Beef Cattle Operation," (with Amy Lau and Cheryl Fulkerson), *Proceedings-TIMS/ORSA Joint National Meeting*, Las Vegas, Nevada, May 1990.

"Application of the Activity-Based Costing Approach to an Agricultural Sector," (with Amy Lau and Cheryl Fulkerson), *Proceedings-Annual National Meeting of Decision Science Institute*, San Diego, California, 1990.

RESEARCH PAPER PRESENTATIONS

"Does Consolidation of Variable-Interest-Entities Improve the Pricing of Financial Reporting in Bank Holding Companies? Evidence from FAS 166/167", with Audrey Wen-Shin Hsu and Joshua Ronen, Presented at Rabat International University, Rabat,

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Morocco, March 26, 2018.

"Does Consolidation of Variable-Interest-Entities Improve the Pricing of Financial Reporting in Bank Holding Companies? Evidence from FAS 166/167", with Audrey Wen-Shin Hsu and Joshua Ronen, Presented at Copenhagen Business School, Copenhagen, Denmark, April 23, 2018.

"Level 3 Fair Value Disclosures and Crash Risk" (recognized and received "Best Paper Award"), with Audrey Wen-shin Hsu and Yi-Ju Song, presented and reported in the proceeding at JCAE Symposium, Plenary Session of the Annual JCAE Symposium held at Tamkang University, Taipei on 5-6 January 2017.

"Does Consolidation of Variable-Interest-Entities Improve the Pricing of Financial Reporting in Bank Holding Companies? Evidence from FAS 166/167", with Audrey Wen-Shin Hsu and Joshua Ronen, presented and reported in the proceedings of JAAF supported conference by European Institute for Advanced Studies, 7th Workshop on Accounting and Regulation, Siena, Italy, July 7-9, 2016.

"The Impact of National Economic Culture and Changes in Country-Level Institutional Environment on Changes of Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel), American Accounting Association, National Meeting, Washington D.C., August 5-8, 2012

"Principle-based Approach and Rule-based Approach: The Impact of IAS No. 27 on the Market's Ability to Anticipate Future Earnings," (with Audrey Wen-hsin Hsu), 2011, American Accounting Association, National Meeting, Washington D.C., August 5-8, 2012

"Principle-based Approach and Rule-based Approach: The Impact of IAS No. 27 on the Market's Ability to Anticipate Future Earnings," (with Audrey Wen-hsin Hsu), 2011, Presented to Faculty and Ph.D. students of School of Accounting, Hong Kong University, on March 26, 2012

"The Impact of National Economic Culture and Changes in Country-Level Institutional Environment on Changes of Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel), European Accounting Association, National Meeting, Ljubljana, Slovenia, May 9-11, 2012

Fair Value Accounting Vs. Cost Accounting: An old-new topic, Presented at:

University of Southern Illinois, Faculty/Ph.D. student seminar, October 15th, 2010

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Accounting Department, Faculty seminar, Tunghai University October 27th, 2010
National Taiwan University, Faculty/Ph.D. student seminar, October 28th, 2010
UHM Ph.D. seminar, November 22nd, 2010

Economic Reasons for Reporting Property, Plant, and Equipment at Fair Market Value by Foreign Cross-listed Firms in the U.S., with Khin Phyo Hlaing, Presented at School of Accountancy of Shidler College of Business on October 8th 2010

"Factors Influencing Responses toward Adoption of the Fair Value Accounting Option: A Survey of CFOs of U.S.-Based Companies." (with Shirley Daniel, Boo Chun Jung and Eric Wen), 2010 Research Interaction Session: American Accounting Association, National meeting, San Francisco, July 31st, 2010 to August 4th, 2010

FIN 46R, A presentation at Shidler College of Business, February 19, 2010

FIN 46R, A presentation at National Taiwan University, December 31, 2009

"The Impact of Culture and Country Level Infrastructure on Corporate Governance Practices: Theory and Empirical Evidence," (with Shirley Daniel and Joshua Cieslewicz) 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"Hospital Logistics Function in a Developing Country: Vietnamese Hospitals," (with Michele Pomberg and Olivier Aptel), 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"Perceptions of CFOs of US-based companies towards Fair Value accounting option and International Financial Reporting Standards," (with Shirley Daniel and Eric Wen), 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009.

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," (with Olivier Aptel and Michele Pomberg), Annual Conference 2009: Financial and Management Accounting, Auditing and Corporate Governance, Accounting Section of the German Academic Association for Business Research (AS-VHB) in collaboration with the International Association for Accounting Education and Research (IAAER) Munich, Germany. February 5-7, 2009

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," (with Hamid Pourjalali and Michele Pomberg), School of Accountancy University of Hawaii at Manoa, December 15th 2008.

"Hospital Logistics Function in a Developing Country: Vietnamese Hospitals," (with Michele Pomberg and Olivier Aptel).

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PACIBER 2008, Hanoi July 5th-8th, 2008.

"A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals," (with Olivier Aptel and Michele Pomberg), European Accounting Association Annual meeting, Rotterdam, 23-25 April 2008

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis-Third Revision," (with Liming Guan), presented at Alameh Tabatabai University at Tehran, Iran, January 2nd, 2008.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis-Third Revision," (with Liming Guan), presented at APJAE Symposium (one of seven papers accepted) in National Taiwan University, in recognition of contribution of Professor Rashad Abdel-Khalik, December 21, 2007.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis-Second Revision," (with Liming Guan), Presented at International Conference on Business And Information (BAI 2007), Tokyo, July 11-13, 2007

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), University of Western Australia, June 2005.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), Massey University in New Zealand, June 2005.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), Annual Meeting of European Accounting Association, May 15-21, 2005.

"Effect of Cultural Environment and Accounting Regulation on Earnings Management: A Multiple Year-country Analysis," (with Liming Guan), proceeding-Annual Meeting of American Accounting Association, August 8-11, 2004.

"SFAS 131 - The Usefulness of SFAS 131 on Segment Disclosures," (with Kristi Arakaki and Jenny Teruya), Applied Business Research Conference Program, March 13, 2000.

"A Study of Firms Sponsoring Research and Development Limited Partnerships," (with Tom Carment and David Durkee). 27th Annual Meeting of Southwestern Federation of Administrative Disciplines, San Antonio, Texas, March 15, 2000.

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"Cultural Influences on the Development of Accounting Practices in Malaysia," (with Takiah Iskandar), Faculty and Graduate Students of the National University of Singapore on January 5, 2000.

"Research Opportunities in Accounting," Accounting Faculty of Universiti Kebangsaan Malaysia on December 28, 1999.

"Cultural Influences on the Development of Accounting Practices in Malaysia," (with Takiah Iskandar), 3rd Annual Asian Academy of Management Conference, Kuala Trengganu, Malaysia, July 1999.

"Improving Activities and Decreasing Costs of Logistics in Hospitals, a Comparison of U.S. and French Hospitals," (with Olivier Aptel), Copenhagen Business School, Denmark, June 1999.

"Research and Development Arrangements: Factors Influencing the Abnormal Returns," (with Thomas M. Carment and David A. Durkee), Annual European Accounting Association Conference, Bordeaux, France, May 1999.

"Improving Activities and Decreasing Costs of Logistics in Hospitals, a Comparison of U.S. and French Hospitals," (with Olivier Aptel), *Annual European Accounting Association Conference*, Bordeaux, France, May 1999.

"Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A Cross-Country Analysis," (with Partha Sengupta and Nick Ordway), Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, October 1998.

"An International comparison of Supply Chain Management in Health Care Industry; US vs. France," (with Olivier Aptel), Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, October 1998.

"Cultural Influences on Valuations of Real Property Assets: Market Vs. Non-Market Filters on Accounting Information Systems," (with Nick Ordway), International Conference on Accounting and Finance, Peking University, Beijing, China, May 1998.

"Comparative Information Disclosure and Discretionary Accounting Choices: A Comprehensive Cross-Country Analysis," (with Partha Sengupta), International Conference on Accounting and Finance, Peking University, Beijing, China, May 1998.

"Earnings Management in Japanese Companies," (with Masako Darrough and Shahrokh Saudagaran), the 21st EAA-Congress European Accounting Association in Antwerp, Belgium, April 1998.

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"Earnings Management in Japanese Companies," (with Masako Darrough and Shahrokh Saudagaran), the University of Tehran and Alameh Tabatabaie University, Tehran, Iran, January 1998.

"Earnings Management in Japanese Companies," (with Masako Darrough and Shahrokh Saudagaran), Asian Pacific Conference on International Accounting Issues, Bangkok, Thailand, November 1997.

"The Test of Positive Accounting Theory in an International Setting: The Japanese Case," Mid-Year American Accounting Association Meeting-International Accounting Section, New Orleans, Louisiana, March 1997.

"The Test of Positive Accounting Theory in an International Setting: The Japanese Case," OSU Accounting Research Workshop, Stillwater, Oklahoma, April 1996.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Accruals," (with Cindy Eakin), North American Tax Policy Conference, Wayne State University, Detroit, Michigan, November 1996.

"The Missing Link: Personality Traits, Perception, Performance," (with Marcus Odom), Finance Global Conference, Honolulu, Hawaii, May 1996.

"An Empirical Examination of the Relationship Between Mathematical Skills and Prior Performance in Accounting Courses, and the First Tax Accounting Course," (with Ellen Cook), International Academy of Business Disciplines, Los Angeles, California, April 1995.

"Industry Concentration and Cyclicity of Cash Flows and Leveraged Buyouts," (with Maryellen Epplin), International Academy of Business Disciplines, Los Angeles, California, April 1995.

"Student Personality Traits and Expert Systems," (with Marcus Odom), International Conference of the Information Resources Management Association, San Antonio, Texas, May 1994.

"The Effect of the Tax Reform Act of 1986 on the Choices of Accounting Methods: Further Evidence for Positive Accounting Theory," The Midwest Accounting Society Meeting, Chicago, Illinois, 1994.

"An Empirical Study of Industry Concentration and Cyclicity of Cash Flows with Regard to Leveraged Buyouts," Southwest Business Symposium, Edmond, Oklahoma, 1994.

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"The Test of Positive Accounting Theory in an International Setting: Japan," Presentation to the Faculty of the Business College, University of Southwestern Louisiana, Lafayette, Louisiana, April, 1994.

"Accounting Choice: Evidence on the Effects of Discretionary Accrual Measurement, Prior-Period Values, and Omitted Variables," (with Don Hansen), The University of Tehran, Tehran, Iran, Summer 1994.

"Accounting and Culture: The Case of Iran," (with Gary Meek), The University of Allameh Tabatabai, Tehran, Iran, Summer 1994.

"The Effect of Tax Reform Act of 1986 on the Choices of Accounting Methods: Further Evidence for Positive Accounting Theory," Annual Research Forum at the Annual National Meeting of American Accounting Association, New York, New York, August 1994.

"Accounting Choice: Evidence on the Effects of Discretionary Accrual Measurement, Prior-Period Values, and Omitted Variables," (with Don Hansen), Annual Research Forum at the Annual National Meeting of American Accounting Association, New York, New York, August 1994.

"The Effects of Expert System and Student Personality Traits on the Course Performance," (with Marcus Odom), Annual Research Forum at the Annual National Meeting of American Accounting Association, New York, New York, August 1994.

"The Impact of Changes in Cultural Values on Accounting Procedures: A Case Study," (with Gary Meek), The Fifth Asian-Pacific Conference on International Accounting Issues, Mexico City, Mexico, November 1993.

"An Improved Test of Positive Accounting Theory: Examination of the Changes in the Amount of Accruals in Response to the Changes in Contracting Variables," Penn State Erie, School of Business, Erie, Pennsylvania, February 1992.

"An Examination of the Demographic Characteristics and Outcome Feedback on the Students' Decision Making Behavior in the Stock Market," (with Janet Kimbrell), TIMS/ORSA Joint National Meeting, Las Vegas, Nevada, May 1990.

"How to Facilitate the Understanding of Debit and Credit Concepts for Students of First Accounting Principles: A Graphical Model Approach," TIMS/ORSA Joint National Meeting, Las Vegas, Nevada, May 1990.

"Designing a Product Costing Model for Purebred Beef Cattle Operation," (with Amy Lau

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and Cheryl Fulkerson), TIMS/ORSA Joint National Meeting, Las Vegas, Nevada, May 1990.

"Application of the Activity-Based Costing Approach to an Agricultural Sector," (with Amy Lau and Cheryl Fulkerson), Annual National Meeting of Decision Science Institute, San Diego, California, 1990.

"Application of the Activity-Based Costing Approach to an Agricultural Sector," (with Amy Lau and Cheryl Fulkerson), Annual Research Forum at the Annual National Meeting of American Accounting Association, Toronto, Canada, August 1990.

PUBLIC SERVICE ARTICLES:

"What You Should Know: Differences Between IFRS and GAAP," Printed in KALA, the official publication of the Hawaii Society of Certified Public Accountants, November 2008, pp. 4 and 5.

"Earnings management a hot issue," Printed in Star Bulletin Newsletter, May 3, 2002, also printed at:

<http://starbulletin.com/2002/05/03/business/pacific.html>

"Earnings management reflects cultural values," Printed in Star Bulletin Newsletter, August 30, 2002, also printed at:

<http://starbulletin.com/2002/07/28/business/story1.html>

"Fixing the books," an interview by Dave Segal of Star Bulletin on School of Accountancy, July 25, 2002, also printed at:

<http://starbulletin.com/2002/08/30/business/pacific.html>

RESEARCH IN PROGRESS

"Level 3 Fair Value Disclosures and Crash Risk" with Audrey Wen-shin Hsu and Yi-Ju Song,

Modeling of Paradigm Shift: expected outlet for publication: 1) Review of Accounting Studies, 2) Journal of Accounting History

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AWARDS AND RECOGNITIONS

Don Herrmann Distinguished Accounting Ph.D. Alumni Award by Oklahoma State University, 2024

Master of Accounting Professor of the Semester, 2021

Shidler College Kaizen Award (continuous improvement) for my role as the Director of the School of Accountancy, University of Hawaii at Manoa, 2018.

Recipient of multiple UN, CIBER, and Shidler College of Business research and teaching grants.

Most Outstanding Faculty – Beta Alpha Psi- 2009

Most Outstanding Faculty – Accounting Club- 2004

Making a difference in our lives...Beta Alpha Psi, 2004

Most Valued Professional recognition by the Accounting Club- 2003

CBA Kaizen Award (continuous improvement) for my role as the Director of the School of Accountancy, University of Hawaii at Manoa, April 2002.

The Dennis Ching Outstanding Teaching Excellence Award, University of Hawaii at Manoa, April 2001.

CBA Teaching Award, University of Hawaii at Manoa, May 2000.

"New FASB Statement, Let's Change the Contract" Chosen as one of the 12 cases nationwide published by AICPA Professor/Practitioner Case Development Program, 1998.

Nominee: Teaching Excellence, School of Accountancy, College of Business, and the University of Hawaii at Manoa, 1996, 1997, and 1998.

GRANT OBTAINED Promoting International Trade between Acadiana and the World through University Development and Direct Assistance, through the **Business and International Education Program of the U.S. Department of Education, \$175,000**. This grant was funded for the University of Southwestern Louisiana in 1996.

Recipient, Outstanding Advisor Award in the College of Business Administration at the

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University of Southwestern Louisiana, 1995.

Recipient, Award from the United Nations Development Programme for Transfer of Knowledge Through Expatriate Nationals (TOKTEN), for Tehran University and Allameh Tabatabai University, TEHRAN, IRAN, Summer 1994, and 1995.

Best Paper Award, for "An Empirical Study of Industry Concentration and Cyclicity of Cash Flows with Regard to Leveraged Buyouts," Southwest Business Symposium, Edmond, OK, 1994.

Recipient, Oklahoma State's School of Accounting summer grants, 1989-1991.

Nominee, Oklahoma State University School of Accounting, Doctoral Student Phoenix Award, 1990.

COURSES TAUGHT

Accounting Principles
Intermediate Accounting I, II, III
Cost Accounting
Governmental Accounting
Undergraduate International Accounting
Graduate International Accounting
Graduate Case Studies (financial/international/auditing)
Financial Accounting for MBA
Managerial Accounting for MBA
Graduate Accounting Theory
Undergraduate Accounting Capstone course
Master of Accounting Capstone course
Ph.D. Seminar in Financial Accounting
Ph.D. Seminar in Managerial Accounting
Freshman Academic Skills

PROFESSIONAL INVOLVEMENT

Editorial Board, Asian Journal of Accounting and Governance.

Editorial Board, Iranian Accounting Review.

Reviewer for accounting journals.

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Reviewer and member of organizing team for Illinois International Accounting Conference– Honolulu, Hawaii June 7-9, 2007

Coordinator, Western Regional, International Accounting Section, American Accounting Association, 1999-2000.

Panelist, Asian Pacific Conference on International Accounting Issues, Financial Instruments and Accounting for Derivative Instruments and Hedging Activities, Maui, Honolulu, October 1998.

Member, AAA Outstanding Dissertation for the International Section Committee, 1997-1998.

Director, Institute of Management Accountants (IMA), Board member, Director of Membership, 1996-1997.

Member, American Accounting Association Distinguished International Faculty Exchange Committee, 1996-1997.

Member, American Accounting Association a) International Accounting, b) Governmental Accounting, c) Accounting Behavior and Organization, d) Management Accounting, Since 1989.

Reviewer, articles submitted for presentation at the Annual and Regional Meeting of American Accounting Association.

LISTING OF SCHOOL OF ACCOUNTANCY SERVICES

Director of School of Accountancy, 2001 – 2006 and since Fall 2014.

Member and Chair of many internal committees at the School of Accountancy
Advisor, Beta Alpha Psi (Honor Accounting Student Organization), 1996-1998, 2008-2011

LISTING OF COLLEGE AND UNIVERSITY SERVICES

Shidler College of Business Representative:

UHM Faculty Senate
University of Hawaii Professional Assembly
Chair- Curriculum Committee Chair 2007- 2011

Member, the College of Business Administration Process Improvement Team (for AACSB purposes) 2001-2003.

Advisory Board Member, College of Business Ph.D. Program, 1998-2003.

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Member, Faculty Senate, since 1996.
Representative of the College of Business Administration, Council on Study Abroad, 1998-2002.
Director, Leadership for Healthcare Providers, a joint executive program between the College of Business and School of Nursing for healthcare providers, 1998.

LISTING OF UNIVERSITY SERVICES

Member, University Senate, 2010, 2012
Member, UHPA representative, 2009-2012
Member, University Level TPC and TPRC, 2001, 2003, 2007, 2013
Advisor, Student Dance Club, 1997-1998.
Member, Student Activity & Program Fee Board member, 1998-2001.
Member, New Faculty Orientation Committee, 1998.

COMMUNITY SERVICE

Board member, Waimanalo Health Center; Waimanalo HI 2012-2018.
Presenter of many workshops for the professional organizations during the five years as the Director of the SOA. These organizations include HAPA, HSCPA, IMA, AGA, and Hawaii's Board of Accountancy. The detailed list can be provided upon request.
Presenter, Workshop, Graduate Program in the College of Business, West Oahu Campus, April 1998.
Presenter, Workshop, FAS 125 workshop, University of Hawaii at Manoa, March 1998.
Ambassador of School of Accountancy, PricewaterhouseCoopers, Since 1997.
Ambassador of School of Accountancy, Association of Governmental Accountants, 1997-1998.
Presenter, FAS 125 to the professionals, Coopers & Lybrand LLP, October 1997.
Coordinator of Free Continuing Professional Education seminars for professionals by the Beta Alpha Psi and Accounting Club, 1997-1998, 2009-2012.
Fund-raising, "Comfort Security Independence," community resource to provide assistance to Hawaii's older adults and the disabled in maintaining an independent lifestyle, 1997.
Volunteer, Providing tax assistance (VITA) through Salvation Army, 1997.

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