

JENNY N. TERUYA

JENNY N. TERUYA

School of Accountancy
Shidler College of Business
University of Hawaii at Manoa
2404 Maile Way
Honolulu, HI 96822

Telephone: (808) 956-7118
E-mail: jteruya@hawaii.edu
FAX: (808) 956-9888

EDUCATION:

UNIVERSITY OF ARIZONA - Tucson, AZ - Ph.D. in Accounting (minor in Finance), August 1992 – December 1998
UNIVERSITY OF HAWAII AT MANOA - Honolulu, HI - MAcc, August 1984 – May 1986
UNIVERSITY OF HAWAII AT MANOA - Honolulu, HI - BBA (major in accounting), August 1980 – May 1984

PROFESSIONAL MEMBERSHIPS:

American Accounting Association (1993 – present)
Institute of Management Accountants (1997 – 2000, 2010 - present)
Association for Government Accountants (2017 – present)

INDUSTRY CREDENTIALS:

Certified Public Accountant (Hawaii) – inactive
Certified Management Accountant

ACADEMIC POSITIONS:

UNIVERSITY OF HAWAII AT MANOA	Honolulu, HI
Associate Professor, August 2005-present	
Director, School of Accountancy, 2006-2009	
Assistant Professor, January 1999 - July 2005	
Acting Assistant Professor, August 1997 – December 1998	
ERASMUS UNIVERSITY	Rotterdam, Netherlands
Visiting Professor, May-June, 2010	
TSUKUBA UNIVERSITY	Tokyo, Japan
Visiting Professor, March-April 2009	
UNIVERSITY OF ARIZONA	Tucson, AZ
Graduate Teaching/Research Assistant, August 1992 – May 1997	

JENNY N. TERUYA

HAWAII PACIFIC UNIVERSITY
Instructor, September 1989 – May 1992

Honolulu, HI

UNIVERSITY OF HAWAII AT MANOA
Graduate Teaching Assistant, August 1984 – May 1986

Honolulu, HI

DISSERTATION:

“Response to Legislation Limiting the Deductibility of Executive Compensation,”
successfully defended September 1998.

ARTICLES PUBLISHED IN NON-REFERRED JOURNALS:

Tenn & Teruya, “Assured Changes,” HSCPA Newsletter, 1999.

PUBLICATIONS:

He, Shimizu, & Teruya, 2010 “Sticky Selling, General and Administrative Cost Behavior and its Changes in Japan, *Global Journal of Business Research*, Volume 4, Number 4.

Eldenburg, Roman & Teruya, 2007, “Financial Benefits from Maquiladora Production and the Effects of Committed Costs”; *Journal of Accounting, Auditing and Finance*, Volume 22, Number 3, p. 423-447.

Guan, Pourjalali, Sengupta, Teruya, 2007, “Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A five-Asian-Pacific Country Analysis”. *Multinational Business Review*, Volume 13, No. 2, pp. 23-41

Aman, Iskandar, Pourjalali, Teruya, 2006, “Earnings Management in Malaysia: A Study on Effects of Accounting Choices”, *Malaysia Accounting Review*. Volume 5, Number 1, pp. 185-209.

Li, Teruya, Tsai, 2006, “The Effect of Foreign Ownership Restrictions, Depositary Receipt Supply and Investor Sentiment on Depositary Receipt Premiums,” *The Journal of Accounting, Auditing and Finance*, Volume 21, Number 2, pp 169-189.

Guan, Koo, Teruya, 2005, “CFO Resignation and Earnings Management”, *Commercial Lending Review*, Volume 20, Number 2, pp. 9-16.

JENNY N. TERUYA

Pourjalali & Teruya, 2003, “The Effects of SFAS 125 on Repurchase Contracts”;
Review of Accounting and Finance. Volume 2, Number 2, pp. 88-98..

WORK IN PROGRESS

“Risk assessment in Credit Unions: Do CAMELS ratings tell the whole story?”
(stage: preliminary data analysis)

“A Comparison of Management Control Systems in Japan and the U.S. in the
Hospitality Industry”, with T. Shimizu (stage: developing questionnaire)

CONFERENCE PRESENTATIONS:

Aman, Iskandar, Pourjalali, Teruya, “Earnings Management in Malaysia: A
Study on Effects of Accounting Choices”.

- Presented at the 2004 Western Region Meeting of the American Accounting Association in Newport Beach, California on May 1, 2004 (travel funded by URC Faculty Travel Grant)
- Presented at the 2004 American Accounting Association Annual Meeting in Orlando, Florida.

Guan, Pourjalali, Sengupta, Teruya, “Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A five-Asian-Pacific Country Analysis”

- Presented at the 2003 Western Region AAA Conference in Breckenridge, Colorado on April 25, 2003.

Eldenburg, Roman and Teruya, “An Analysis of the Use of Maquiladoras for Offshore Labor: Does this strategy lead to increased productivity?”

- Presented at the 2002 Management Accounting Section Research and Case Conference in Austin, Texas on January 11, 2002.

Arakaki, Pourjalali & Teruya, “The Usefulness of SFAS 131 on Segment Disclosures,”

- Presented at the International Applied Business Research Conference in Puerto Vallarta, Mexico, on March 13, 2000.

Eldenburg and Teruya, “An Analysis of the Use of Maquiladoras for Offshore Labor: Does this strategy lead to increased productivity?”

- Presented at the Tenth Asia-Pacific Conference on International Accounting Issues in Kihei, Maui, Hawaii, on October 27, 1998.

JENNY N. TERUYA

NON-ACADEMIC PRESENTATIONS:

“Master’s of Accounting Informational Session”, November 2001, one of two presenters at a seminar for University of Hawaii – West Oahu accounting students.

“Master’s of Accounting Informational Session”, October 2000, one of four presenters at a seminar for University of Hawaii accounting students, spoke on taking the CPA exam.

“Master’s of Accounting Informational Session”, October, 1999, April 2000, one of four presenters at a seminar for University of Hawaii accounting students, spoke on taking the GMAT.

“Graduate programs at the CBA and CPA requirements”, May 1998, one of three presenters at a seminar for University of Hawaii – West Oahu Accounting Club.

LIST OF COURSES TAUGHT AT THE UNIVERSITY OF HAWAII:

ACC 201/210	Intro to Financial Accounting
ACC 202/200	Intro to Management Accounting
ACC 305	Management Accounting (WI)
ACC 321	Intermediate Accounting I
ACC 323	Intermediate Accounting II
ACC 415	Advanced Financial Accounting
ACC 460	Managerial and International Accounting (O)
ACC 460C	Accounting Capstone: Financial
ACC 498B/481/581	Financial Accounting I
ACC 620	Global Accounting
ACC 660	Analysis and Decision Making
ACC 702	Seminar in Management Accounting
HMP	(Accounting/Finance)

INSTRUCTIONAL IMPROVEMENT:

Solicited services of Center for Teaching Excellence to perform Small Group Instructional Diagnosis of Classes for Spring, 2000 and Fall 1998

OTHER INSTRUCTIONAL ACTIVITIES:

JENNY N. TERUYA

Taught 3-hour course on “Teaching Accounting” to 13 participants from Southwest Jiaotong University, February 26, 2018

Served as thesis advisor for honors student Jennie Yamaki, Summer 2000-Fall 2000

Served on thesis committee for honors student Kristy Arakaki, Spring 1999

Supervised honors student Caroline Choi, Fall 1998

AWARDS:

MAcc Professor of the Semester, Fall 2016, awarded by Shidler College of Business

Outstanding Faculty/Professional, Fall 2014, awarded by the University of Hawaii Accounting Club

Outstanding Faculty/Professional, Spring 2014, awarded by the University of Hawaii Accounting Club

MAcc Professor of the Semester, Spring 2009, awarded by the Shidler College of Business

Outstanding Faculty, 2005-2006, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2004-2005, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2003-2004, awarded by the Delta Theta Chapter of Beta Alpha Psi

Chancellor’s Citation for Meritorious Teaching, 2002, awarded by the University of Hawaii. One of several recipients University-wide.

Outstanding Faculty, 2001-2002, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2000-2001, awarded by the Delta Theta Chapter of Beta Alpha Psi

Dennis Ching Outstanding Teaching Excellence Award, 1999-2000, awarded by the College of Business Administration, University of Hawaii. One of two recipients.

CBA Teaching Award, 1998-1999, awarded by the College of Business Administration, University of Hawaii. One of three recipients.

Outstanding Faculty, Fall 1998, awarded by the Delta Theta Chapter of Beta Alpha Psi

PROFESSIONAL SERVICE:

Reviewer for Hawaii Accounting Research Conference, 2018, 2019

JENNY N. TERUYA

Supervisory Committee, University of Hawaii Federal Credit Union, 2007 – 2014
(Chairman, 2012-2014)
Board Member, University of Hawaii College of Business Administration Alumni
and Friends, 2003 – 2007
Director of Student Activities, Association of Government Accountants – Hawaii
Chapter, 2018-present
Director of Student Activities, Institute of Management Accountants - Hawaii
Chapter, 1998-2000
Reviewer for AAA Western Region Meeting, 2000
Reviewer for Hawaii Business Conference, 2001

UNIVERSITY SERVICE AT THE UNIVERSITY OF HAWAII:

Master of Accounting Program Faculty Director, 2017-present
Advisor, University of Hawaii Accounting Club, 2010-2015
Advisor, Beta Alpha Psi Honor Society, 1998-2007, 2013-present
Co-advisor, University of Hawaii Accounting Club, 1997-1998
Manoa Campus TPRC, 2012
School of Accountancy representative to Faculty Senate Executive Committee,
2009-2011
Member of the Shidler College of Business Strategic Planning Committee, 2006,
2011
School of Accountancy ambassador to Ernst & Young, 1997 - 2001
School of Accountancy ambassador to KPMG, 2001 - present
School of Accountancy ambassador to the Institute of Management Accountants,
Hawaii Chapter, 1997 – 2001
School of Accountancy ambassador to HFTP, 2001 - 2006
School of Accountancy Curriculum Committee, 1997 - present
School of Accountancy Scholarship Committee, 1997 – 2004, 2009-2012, 2016-
present; chair 2001
School of Accountancy Admissions Committee, 1999 – 2006, 2009-present; chair
2012, 2017-present
School of Accountancy Recruiting Committee, 2001-2003
School of Accountancy Planning and Public Relations Committee, 2001 – present
School of Accountancy Accounting Principles Coordinating Committee, 2002-
2004, 2009-2011
Helped with the development of AIS curriculum, 2000
CBA Dennis Ching Teaching Excellence Award Selection Committee, 2001
Fish Scholarship/Shidler Global Leaders Selection Committee, 2001-2002, 2005-
2006, 2007-2008, 2010-11, 2018-19, 2020-21

UNIVERSITY SERVICE AT HAWAII PACIFIC UNIVERSITY:

Co-advisor, Student Business Organization, 1990-1992

JENNY N. TERUYA

PROFESSIONAL DEVELOPMENT ACTIVITIES:

AAA Annual Meeting Participant, San Francisco, CA, August 2019
Learning Improvement Workshop, James Madison, University, July 2019
Western Region AAA Meeting participant, Newport Beach, CA, April 2019
Hawaii Accounting Research Conference participant, Honolulu, HI, January 2019
Western Region AAA Meeting participant, Vancouver, WA, April 2018
Hawaii Accounting Research Conference participant, Honolulu, HI, January 2018
AAA Annual Meeting participant, San Diego, CA, August 2017
Western Region AAA Meeting participant, San Francisco, CA, April 2017
AAA Annual Meeting participant, New York, NY, August 2016
Western Region AAA Meeting participant, Seattle, WA, Apr 2017
AAA Annual Meeting participant, Chicago, IL, August 2015
CIBER FDIB China tour participant, January 2014
AAA Annual Meeting participant, Anaheim, CA August 2013
Western Region AAA Meeting participant, San Francisco, CA April 2013
Western Region AAA Meeting participant, Newport Beach, CA, April 2011
AAA Annual Meeting participant, San Francisco, CA, August 2010
AAA Annual Meeting participant, New York, NY, August 2009
Western Region AAA Meeting participant, San Diego, CA, April 2009
AAA Annual Meeting participant, Anaheim, CA, August 2008
AAA Annual Meeting participant, Chicago, IL, August 2007
CIBER FDIB China tour participant, January 2007
AAA Annual Meeting participant, Washington, DC, August 2006
PriceWaterhouseCoopers University for Faculty, July 2006
AAA Annual Meeting participant, San Francisco, CA, August 2005
AAA Annual Meeting participant, Orlando, FL, August 2004
Western Region AAA Meeting participant, Newport Beach, CA, May 2004
AAA Annual Meeting participant, Honolulu, HI, August 2003
Western Region AAA Meeting participant, Breckenridge, CO, April 2003
AAA Annual Meeting participant, San Antonio, TX, August 2002
AAA Annual Meeting participant, Atlanta, GA, August 2001
AAA Annual Meeting participant, Philadelphia, PA, August 2000
AICPA Summer Faculty Seminar participant, Greensboro, NC, June 2000
AAA Annual Meeting participant, San Diego, CA, August 1999
AAA New Faculty Consortium participant, St. Charles, IL, February 1999
Pac-10 Doctoral Consortium participant, Tempe, AZ, January 1994

PROFESSIONAL WORK EXPERIENCE:

Self-employed bookkeeping services, Honolulu, HI June 1, 1989 – August 31, 1989
Controller, Westover Pacific Mortgage, Honolulu, HI, December 1, 1988 – May 30, 1989

JENNY N. TERUYA

Senior Auditor, Ernst and Young, Honolulu, HI, June 1, 1986 – November 30, 1988